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ABSTRACT

In 1992, a study was conducted to create a framework allowing administrators at the College of DuPage (CD) in Illinois to examine the long-range implications of financial decisions. The CD long-range financial plans consist of the following components: operating funds; construction funds; tax funds; auxiliary enterprise funds; and non-grant restricted funds. The operating fund long-range plan was prepared by utilizing historical data and environmental factors such as the rate of inflation, building programs, student/teacher goals, and the availability of financial resources. The construction fund plans take into account total revenue available and its distribution, current and planned projects, and new and modified projects. The tax fund plan focuses on events that must take place for property taxes to be assessed and collected by the college, tax extensions, percent of district burden, tax cap legislation, maximum levies, historical and projected tax rates and extensions, the Liability Protection and Settlement Fund, and the Audit Fund. The auxiliary enterprise fund plan deals with the food service, bookstore, locker rentals, interest on investments, student activities fees, and specialized accounts for operating self-supporting activities such as the child development center. The non-grant restricted purposes fund comprises monies for field and coordinated studies, off-campus programs, the Business and Professional Institute, and development funds and plans for its use involve computer purchases and the Arts Center. In addition to presenting the 5-year plans for each college fund, this planning report includes historical data, operating plan alternatives, and a unit cost study. Extensive data tables are included. (JMC)

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COLLEGE OF DuPAGE

LONG RANGE FINANCIAL PLANS

1993 THROUGH 1997

OPERATING FUNDS
1993 THROUGH 1997

CONSTRUCTION FUNDS
1993 THROUGH 1997

OTHER TAX FUNDS
1993 THROUGH 1997

AUXILIARY ENTERPRISE FUNDS
1993 THROUGH 1997

NON GRANT RESTRICTED FUNDS
1993 THROUGH 1997

JC 920 129

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INTRODUCTION

The purpose of this study is to create a framework which allows the Board of Trustees and the administration to examine the long range financial implications of the major financial decisions that must be made.

Unit Cost Study data is presented to show how the College of DuPage compares to other Illinois community colleges regarding the cost of operating the college.

The College of DuPage long range financial plans consist of five primary components:

The Operating Funds:
The operating funds consist of the Education Fund and the Operations and Maintenance Fund. These two funds support the direct instructional and instructional support activities of the college.

The Construction Funds:
These funds consist of the Operations and Maintenance Fund, Restricted.

The Other Tax Funds:
These funds consist of the Audit Fund and the Liability, Protection and Settlement Fund. These funds are supported by tax levies and include the audit expenditures, tort liability, unemployment, worker's compensation insurance or claims, property insurance, medicare contributions, and social security contributions.

The Auxiliary Enterprise Funds:
These funds consist of the Food Service, Bookstore facility rental, Student Activities and other self support accounts.

The Non Grant Restricted Funds:
These funds consist of the Development Funds, Long Range Computer Plan, Seminar Accounts, Off Campus non-credit programs, Field and Coordinated Studies, Art Center Restricted account, Business and Professional Institute, and other accounts.

LONG RANGE PLAN
OPERATING FUNDS ASSUMPTIONS

ITEM	1992 - 1993		1993 - 1994		1994 - 1995		1995 - 1996		1996 - 1997	
	% INCREASE	AMOUNT	% INCREASE	AMOUNT	% INCREASE	AMOUNT	% INCREASE	AMOUNT	% INCREASE	AMOUNT
REVENUES:										
Assessed Valuation	9.3%		7%		7%		7%		7%	
Tax Rates		20.08		19.09		18.93		18.72		18.53
Tax Extension	8.5%		1.7%		6.1%		5.8%		5.9%	
Enrollment Growth	4%		3%		3%		3%		3%	
Tuition and Art Ctr Fee		20.75		21.75		22.70		23.70		24.65
State Apportionment Rate Increase	-2%		3%		3%		5%		5%	
Interest Income Rates	5.5%		6.5%		6.5%		6.5%		6.5%	
SALARY RATE INCREASES:										
Faculty & Admnistrators	5%		5%		5%		5%		5%	
Part-Time Faculty	5%		5%		5%		5%		5%	
Classified	8% *		5%		5%		5%		5%	
Students	5%		5%		5%		5%		5%	
Percent Taught by FT	50%		50%		50%		50%		50%	
*Actual Rates										
OTHER EXPENDITURES:										
Contractual Services	5%		5%		5%		5%		5%	
Supplies & Materials	7%	+$50,000 LRC	7%		7%		7%		7%	
Conference & Meeting	5%		5%		5%		5%		5%	
Fixed Charges	5%		5%		5%		5%		5%	
Utilities	5%		5%		5%		5%		5%	
Capital Outlay	5%		5%		5%		5%		5%	
Tuition Chargeback	5%		5%		5%		5%		5%	
BPI Rental				$360,000	5%		5%		5%	
TRANSFERS:										
Computer Long Range Plan		$550,000		$550,000		$400,000		$400,000		$400,000
Construction Transfer		$4,400,000		$4,517,000		$3,150,000				
Arts Endowment		$1 Per Cr Hr								
Cogeneration Transfer		$750,000		$750,000		$750,000		$750,000		
Fund Balance Target		18% Revenue		18% Revenue		18% Revenue		18% Revenue		18% Revenue

COLLEGE OF DUPAGE
LONG RANGE PLAN
OPERATING FUNDS

1/24/92

	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97
TUITION AND ART FEE RATE	19.80	20.75	21.75	22.70	23.70	24.65
LEVY YEAR	1990	1991	1992	1993	1994	1995
TAX RATES						
OPERATING FUNDS	0.2023	0.2008	0.1909	0.1893	0.1872	0.1853
LIAB PROT & SETTLMNT	0.0065	0.0025	0.0083	0.0081	0.0083	0.0084
AUDIT FUND	0.0003		0.0003	0.0003	0.0003	0.0003
TOTAL TAXES	0.2091	0.2033	0.1995	0.1977	0.1958	0.1940
STATE REIMBURSEMENT						
AVERAGE RATE	29.35	28.76	29.63	30.51	32.04	33.64
ANNUAL TUITION FTE	16,566	17,229	17,745	18,278	18,826	19,391
ANNUAL MID QUARTER FTE	15,612	16,236	16,724	17,225	17,742	18,274
ANNUAL APPORTION FTE	14,065	14,628	15,213	15,669	16,139	16,623
ANNUAL FUNDED FTE	12,811	13,424	14,065	14,628	15,213	15,669
ASSESSED VALUATION	14,729,093,120	16,098,897,920	17,225,818,112	18,431,623,168	19,721,834,496	21,102,362,624
LEVY YEAR TAXES	29,802,992	32,331,728	32,891,488	34,884,896	36,923,072	39,100,400
TAX REVENUE PER FTE	1,909	1,991	1,967	2,025	2,081	2,140
ASSESSED VAL PER FTE	1,047,216	1,100,583	1,132,331	1,176,305	1,221,987	1,269,443
NET LOCAL TAXES	30,949,760	32,456,896	33,748,496	35,754,880	37,854,160	40,134,512
TOTAL REVENUES	60,825,280	63,170,432	66,615,744	70,600,400	75,254,512	80,204,384
TOTAL EXPENDITURES	55,751,280	60,564,832	65,072,336	69,655,648	74,505,504	79,602,320
VARIANCE	897,188					
CURRENT OPERATING RESULT	5,971,188	2,605,600	1,543,408	944,752	749,008	602,064
LESS TOTAL TRANSFERS	10,838,470	5,997,852	5,817,000	4,300,000	1,150,000	400,000
CURRENT RESULTS	-4,867,282	-3,392,252	-4,273,592	-3,355,248	-400,992	202,064
BEGINNING FUND BALANCE	21,200,768	16,333,486	12,941,234	8,667,642	5,312,394	4,911,402
CUMULATIVE FUND BALANCE	16,333,486	12,941,234	8,667,642	5,312,394	4,911,402	5,113,466
FUND BAL % OF REVENUE	26.9	20.5	13.0	7.5	6.5	6.4
FUND BALANCE TARGET	10,948,550	11,370,677	11,990,833	12,708,071	13,545,812	14,436,789
TARGET PERCENT	18	18	18	18	18	18

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COLLEGE OF DUPAGE 12/30/91
LONG RANGE PLAN
LIABILITY, PROTECTION, SETTLEMENT & AUDIT FUNDS

	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97
REVENUES						
AUDIT FUND	23,742	23,653	53,075	56,790	60,765	65,019
NET LOCAL TAXES	698,618	870,641	1,451,528	1,551,382	1,690,830	1,830,861
INTEREST INCOME	44,758	45,130	53,522	66,550	77,018	84,501
STUDENT FEES	21,500	22,790	24,157	25,607	27,143	28,772
INSURANCE PROCEEDS	52,500	55,125	57,881	60,775	63,814	67,005
TOTAL REVENUES	841,118	1,017,339	1,640,164	1,761,104	1,919,570	2,076,157
EXPENDITURES						
AUDIT FEES	45,000	46,600	48,400	53,240	58,564	64,420
WORKERS' COMP	300,000	330,000	363,000	399,300	439,230	483,153
TORT LIABILITY	319,700	351,670	386,837	425,521	468,073	514,880
UNEMPLOYMENT	50,000	55,000	60,500	66,550	73,205	80,525
PROPERTY INSURANCE	197,500	217,250	238,975	262,872	289,160	318,075
MEDICARE	234,000	280,800	336,960	404,352	485,222	582,267
SOCIAL SECURITY	45,000	48,600	52,488	56,687	61,222	66,120
TOTAL EXPENDITURES	1,191,200	1,329,919	1,487,160	1,668,521	1,874,673	2,109,440
CURRENT RESULTS	(350,082)	(312,580)	153,004	92,583	44,897	(33,283)
BEG BAL JULY 1	745,341	395,259	82,679	235,683	328,266	373,163
ENDING BALANCE	395,259	82,679	235,683	328,266	373,163	339,880

COLLEGE OF DUPAGE
LONG RANGE PLAN
CONSTRUCTION FUND

1/13/92

	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97
TRANS FROM OPER FUNDS	9,493,000	4,400,000	4,517,003	3,150,000		
RENTAL INCOME	202,657	204,867	207,210	209,693	212,325	215,115
TRANS FROM AUXILARY	200,000	200,000	200,000	300,000	300,000	300,000
INTEREST INCOME	621,588	399,632	23,778			
GRANTS FEDERAL	50,000				750,000	
GRANTS STATE	270,838					
TRANS FROM RENTAL ACCT		100,000	143,795			
TRANS COGENERATION SAV		750,000	750,000	750,000	750,000	
TOTAL REVENUES	10,838,083	6,054,499	5,841,786	4,409,693	2,012,325	515,115
EXPENDITURES	8,469,731	12,629,125	14,835,687	10,090,000	2,171,000	400,000
CURRENT RESULTS	2,368,352	-6,574,626	-8,993,901	-5,680,307	-158,675	115,115
BEG BAL JULY 1	9,486,419	11,854,771	5,280,145	-3,713,756	-9,394,063	-9,552,738
ENDING BALANCE	11,854,771	5,280,145	-3,713,756	-9,394,063	-9,552,738	-9,437,623
STATE SOURCES						
SRC BLDG REIMB	43,300					
BUILD ILLINOIS	227,538					
PLANETARIUM					750,000	
TOTAL STATE SOURCE	270,838				750,000	

COLLEGE OF DUPAGE
LONG RANGE PLAN
AUXILIARY ENTERPRISE FUND

1/14/92

	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97
REVENUES						
DINING SERVICES	1,410,744	1,491,728	1,577,425	1,668,111	1,764,080	1,865,643
BOOKSTORE	550,000	550,000	550,000	550,000	550,000	550,000
OTHER GENL ACCOUNTS	71,000	63,135	77,882	83,953	83,957	83,678
STUDENT SERVICE FEE	894,564	969,111	998,184	1,069,254	1,101,331	1,178,001
STUDENT ACTIVITIES	142,437	149,559	157,037	164,889	173,133	181,790
ARTS	184,199	193,409	203,079	213,233	223,895	235,090
ATHLETICS	4,410	4,630	4,862	5,105	5,360	5,628
ALUMNI AFFAIRS	13,784	14,473	15,197	15,957	16,755	17,592
CHILD CARE DEVELOPMENT	269,206	282,666	296,800	311,639	327,221	343,582
ATHLETIC TOURNEMENT	36,742	38,579	40,508	42,533	44,660	46,893
L.R.C.	53,477	56,151	58,958	61,906	65,002	68,252
P.E. FACILITIES	192,330	205,793	220,199	235,612	252,105	269,753
ARTS CENTER	523,643	566,754	641,190	680,302	723,040	769,750
FACITIES RENTAL	96,879	55,000	57,700			
MISC GENL AUXIL	355,000	372,750	391,387	410,957	431,505	453,080
TOTAL REVENUES	4,798,414	5,013,738	5,290,407	5,513,451	5,762,043	6,068,731
EXPENDITURES						
DINING SERVICES	1,424,916	1,488,685	1,563,846	1,643,398	1,732,582	1,826,654
BOOKSTORE	36,025	37,826	39,718	41,703	43,789	45,978
TRANSFER TO CONSTR FUND	365,825	465,825	509,620	465,825	465,825	465,825
OTHER GENL ACCOUNTS	125,658	134,454	142,521	151,072	160,137	169,745
STUDENTS OTHER	24,408	50,114	25,720	36,364	27,045	37,768
STUDENT ACTIVITIES	473,939	509,484	540,053	572,457	606,804	643,212
ARTS	375,207	403,348	427,548	453,201	480,393	509,217
ATHLETICS	297,917	320,261	339,476	359,845	381,436	404,322
ALUMNI AFFAIRS	43,249	46,493	49,282	52,239	55,374	58,696
CHILD CARE DEVELOPMENT	262,525	275,651	289,434	303,905	319,101	335,056
ATHLETIC TOURNEMENT	36,742	38,579	40,508	42,533	44,660	46,893
L.R.C.	53,477	56,151	58,958	61,906	65,002	68,252
P.E. FACILITIES	192,330	201,946	212,044	222,646	233,778	245,467
ARTS CENTER	561,842	622,247	658,106	696,183	736,614	779,563
FACITIES RENTAL	29,936	18,000	19,000			
MISC GENL AUXIL	347,867	365,260	383,523	402,699	422,834	443,976
TOTAL EXPENDITURES	4,651,863	5,034,324	5,299,358	5,505,977	5,775,372	6,080,623
CURRENT RESULTS	146,551	-20,586	-8,951	7,474	-13,329	-11,892
BEG BAL JULY 1	1,103,874	1,250,425	1,229,839	1,220,889	1,228,364	1,215,035
ENDING FUND BALANCE	1,250,425	1,229,839	1,220,888	1,228,363	1,215,035	1,203,143

COLLEGE OF DUPAGE
LONG RANGE PLAN
NON GRANT RESTRICTED FUNDS

1/ 6/92

	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97
REVENUES						
FIELD & COORD STUDIES	220,000	233,200	247,192	262,023	277,745	294,409
OFF-CAMPUS PROGRAMS	700,000	728,000	757,120	787,405	818,901	851,657
BUSINESS & PROF INSTIT	710,000	759,700	812,879	869,780	930,665	995,812
DEVELOPMENT FUNDS	430,000	453,700	478,819	505,448	533,685	563,632
RESTRCTED ADMINISTRATION	189,500	160,000	168,000	168,000	168,000	168,000
LONG RANGE COMPUTER PLAN	624,500	565,000	565,000	420,000	420,000	415,000
ART CENTER RESTR ACCOUNT	850,145	406,910	156,000	156,000	156,000	156,000
MISCELLANEOUS	528,329	554,745	582,483	611,607	642,187	674,296
TOTAL REVENUES	4,252,474	3,861,255	3,767,492	3,780,263	3,947,182	4,118,806
EXPENDITURES						
FIELD & COORD STUDIES	216,487	229,476	243,245	257,839	273,310	289,708
OFF-CAMPUS PROGRAMS	704,284	753,584	806,335	862,778	923,173	987,795
BUSINESS & PROF INSTIT	707,819	757,366	810,382	867,109	927,806	992,753
DEVELOPMENT FUNDS	606,968	500,000	500,000	500,000	500,000	500,000
RESTRCTED ADMINISTRATION	161,199	177,319	195,051	214,556	236,011	259,613
LONG RANGE COMPUTER PLAN	1,014,000	604,995	450,110	519,720	420,000	415,000
ART CENTER RESTR ACCOUNT	104,675	124,226	156,000	156,000	156,000	156,000
MISCELLANEOUS	539,786	566,775	595,114	624,870	656,113	688,919
TOTAL EXPENDITURES	4,055,218	3,713,741	3,756,236	4,002,871	4,092,412	4,289,786
CURRENT RESULTS	197,256	147,514	11,256	-222,608	-145,230	-170,980
BEGINING BALANCE	4,884,154	5,081,410	5,228,923	5,240,179	5,017,571	4,872,341
ENDING BALANCE	5,081,410	5,228,924	5,240,179	5,017,571	4,872,341	4,701,361

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COLLEGE OF DuPAGE

Historical Financial Data

HISTORICAL FINANCIAL DATA

Table 1 - Enrollment History & Projections for Credit Students

Table 2 - Enrollment History & Projections - Student Headcount, Fall Term

Table 3 - History of Tuition & Fee Charges

Table 4 - State Apportionment Funding

Table 5 - History of Assessed Valuation by County

Table 6 - History of Assessed Valuation

Table 7 - Tax Rate History

Table 8 - Operating Revenue by Source

Table 9 - Operating Funds full time equivalent (FTE) Personnel

Table 10 - Operating Funds Staffing Ratios

Table 11 - Actual Operating Expenditures by Object

Table 12 - Actual Operating Expenditures by Function

COLLEGE OF DuPAGE
COMMUNITY COLLEGE DISTRICT NO.502
ENROLLMENT HISTORY AND CREDIT STUDENTS
FY 1978 THROUGH FY 1992

Table No. 1

	Fiscal Year	FTE - FALL QUARTER 10th Day Tuition	Annual % Increase	Reimbursable State Apportionment	Annual % Increase	ANNUALIZED FTE 10th Day Tuition	Annual % Increase	Reimbursable State Apportionment	Annual % Increase
A	1977-1978	8,415		7,643		8,244		7,609	
	1978-1979	8,640	2.67%	7,899	3.35%	8,221	-0.28%	7,568	-0.54%
C	1979-1980	9,044	4.68%	8,209	3.92%	8,881	8.03%	8,255	9.08%
	1980-1981	10,528	16.41%	9,695	18.10%	10,760	21.16%	9,812	18.86%
T	1981-1982	11,295	7.29%	10,411	7.39%	11,839	10.03%	10,655	8.59%
	1982-1983	11,961	5.90%	10,718	2.95%	12,287	3.78%	11,039	3.60%
U	1983-1984	11,671	-2.42%	10,572	-1.36%	11,812	-3.87%	10,619	-3.80%
	1984-1985	11,368	-2.60%	9,926	-6.11%	11,607	-1.74%	10,290	-3.10%
A	1985-1986	11,470	0.90%	9,984	0.58%	11,661	0.47%	10,291	0.01%
	1986-1987	11,772	2.63%	10,282	2.98%	12,071	3.52%	10,532	2.34%
L	1987-1988	12,554	6.64%	10,701	4.08%	12,806	6.09%	10,981	4.26%
	1988-1989	13,584	8.20%	11,589	8.30%	13,927	8.75%	11,936	8.70%
	1989-1990	14,500	6.74%	12,259	5.78%	15,036	7.96%	12,811	7.33%
	1990-1991	15,035	3.69%	12,723	3.78%	15,811	5.15%	13,424	4.78%
	1991-1992	15,758	4.81%	13,280	4.38%	16,566	4.78% Projected	14,065 Projected	4.78%

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Table No. 2

COLLEGE OF DuPAGE
COMMUNITY COLLEGE DISTRICT NO. 502
ENROLLMENT HISTORY - STUDENT HEADCOUNT, FALL TERM
FY 1978 THROUGH FY 1992

	Fiscal Year	Credit Headcount	Non-Credit Headcount	Total Fall 10th Day Headcount	Annual % Increase
A	1977-1978	15,751	3,891	19,642	
	1978-1979	16,654	4,857	21,312	8.50%
C	1979-1980	17,738	4,455	22,193	4.13%
	1980-1981	21,534	4,756	26,286	18.44%
T	1981-1982	22,981	4,697	27,671	5.27%
	1982-1983	24,034	3,709 (1)	27,743	0.26%
U	1983-1984	23,303	3,817	27,120	-2.25%
	1984-1985	22,524	3,757	26,281	-3.09%
A	1985-1986	22,577	3,454	26,031	-0.95%
	1987-1987	23,154	4,009	27,163	4.35%
L	1987-1988	24,474	4,416	28,890	6.36%
	1988-1989	26,494	4,546	31,040	7.44%
	1989-1990	28,037	4,582	32,619	5.09%
	1990-1991	29,187	5,013	34,200	4.85%
	1991-1992	30,898	5,424	36,322	6.20%

(1) Due to count revision, conversions to credit, etc.

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Table No. 3

COLLEGE OF DUPAGE
COMMUNITY COLLEGE DISTRICT NO. 502
HISTORY OF TUITION & FEE CHARGES
FY 1968 - FY 1992

FISCAL YEAR	TUITION PER QTR. CR. HR.	SERVICE FEE PER QTR. CR. HR.	CONSTRUCTION PER QTR. CR. HR.	TOTAL PER QTR. CR. HR.
1967-1968	$4.00[1]	$ .50	$	$ 5.50
1968-1969	5.00	.50		5.50
1969-1970	5.50	.50		6.00
1970-1971	6.00	1.00		7.00
1971-1972	9.00	1.00		10.00
1972-1973	9.00	1.00		10.00
1973-1974	9.00	1.00		10.00
1974-1975	9.00	1.00		10.00
1976-1977[2]	10.00	1.00	.50	11.50
1977-1978	10.00	1.00	.50	11.50
1978-1979[2]	10.50	1.00	.50	12.00
1979-1980	10.50	1.00	.50	12.00
1980-1981[2]	12.50[3]	1.00	.50	14.00
1981-1982	12.50[3]	1.00	.50	14.00
1982-1983	13.50[3]	1.00	.50	15.00
1983-1984	16.00[3]	1.00		17.00
1984-1985	16.00	1.00		17.00
1985-1986	16.00	1.00		17.00
1986-1987	17.00	1.00		18.00
1987-1988	17.00	1.00		18.00
1988-1989	16.90	1.10		18.00
1989-1990	17.90	2.10[4]		20.00
1990-1991	17.80	2.20[4]		20.00
1991-1992	18.80	2.20[4]		21.00

The service fee is allocated to the Auxiliary Enterprises Fund.

[1]There was a flat charge of $77.00 for 14-18 quarter credit hours.

[2]New fees effective Fall Quarter.

[3]Includes $2.00 per quarter hour to be restricted for construction.

[4]Includes $1.00 per quarter hour to be restricted for Arts Center.

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Table No. 4

COLLEGE OF DuPAGE
COMMUNITY COLLEGE DISTRICT NO. 502
STATE APPORTIONMENT FUNDING
HISTORICAL FY 1968 THROUGH FY 1992

Fiscal Year	FLAT GRANT FUNDING Per Sem. Cr. Hr.	Annual % Increase	Per Qtr. Cr. Hr.	* NON-BUS. OCCUPATIONAL GRANTS Per Sem. Cr. Hr.	Per Qtr. Cr. Hr.
1967-1968	$11.50		$7.67		
1968-1969	$11.50	0.0%	$7.67		
1969-1970	$15.50	34.8%	$10.33		
1970-1971	$15.50	0.0%	$10.33		
1971-1972	$15.50	0.0%	$10.33		
1972-1973	$16.50	6.5%	$11.00	$2.50	$1.67
1973-1974	$18.50	12.1%	$12.33	$5.00	$3.33
1974-1975	$18.12	-2.1%	$12.08	$5.65	$3.77
1975-1976	$16.05	-11.4%	$10.70	$4.75	$3.17
1976-1977 1	$19.02	18.5%	$12.68		
1977-1978	$21.03	10.6%	$14.02		
1978-1979	$22.46	6.8%	$14.97		
1979-1980	$23.89	6.4%	$15.83		
1980-1981 2	$26.15	9.5%	$17.43		
1981-1982	$25.90	-1.0%	$17.27		
1982-1983	$22.48	-13.2%	$14.99		
1983-1984	$21.54	-4.2%	$14.36		
1984-1985	$21.39	-0.7%	$14.26		
1985-1986	$25.37	18.6%	$16.91		
1986-1987	$29.30	15.5%	$19.53		
1987-1988	$28.62	-2.3%	$19.08		
1988-1989	$29.80	4.1%	$19.87		
1989-1990	$33.38	12.0%	$22.25		
1990-1991	$31.31	-6.2%	$20.87		
1991-1992	$30.26	-3.4%	$20.17		

1 Funding process changed in FY77 to a catagorical process and the rates shown in FY77 and later are shown on a weighted average basis.

2 Two year delay base for enrollment began in FY 81.

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Table No. 5

COLLEGE OF DuPAGE
COMMUNITY COLLEGE DISTRICT NO. 502
HISTORY OF ASSESSED VALUATION BY COUNTY
Actual 1966 Through 1990
Estimate 1991

	Assessment Year	Fiscal Year	DuPage County	Cook County	Will County	Total	Percentage of Increase	
	1966	1966-67				$1,901,495,031		
	1967	1967-68	$1,733,751,573	$324,968,017	$5,934,600	$2,064,654,190	8.58%	
	1968	1968-69	$1,837,192,255	$337,958,894	$6,244,305	$2,181,495,454	5.66%	
	1969	1969-70	$1,980,107,626	$368,336,054	$6,966,715	$2,355,410,395	7.97%	
	1970	1970-71	$2,044,025,085	$397,651,527	$7,851,315	$2,449,427,927	3.99%	
	1971	1971-72	$2,414,604,967	$405,990,195	$9,309,540	$2,829,904,702	15.53%	
	1972	1972-73	$2,519,608,652	$410,646,910	$11,338,030	$2,941,593,592	3.95%	
	1973	1973-74	$2,676,849,924	$387,675,785	$14,812,995	$3,078,708,704	4.66%	
	1974	1974-75	$2,953,102,423	$459,445,425	$16,784,050	$3,429,331,898	11.39%	
	1975	1975-76	$3,047,474,146	$471,981,169	$19,230,739	$3,538,686,054	3.19%	
	1976	1976-77	$3,433,240,003	$479,300,404	$22,856,296	$3,935,396,703	11.21%	
	1977	1977-78	$3,957,387,986	$488,475,710	$24,595,803	$4,470,459,499	13.60%	
	1978	1978-79	$4,443,607,935	$538,854,518	$31,195,610	$5,013,658,063	12.15%	
1	1979	1979-80	$4,605,367,608	$484,355,279	$31,211,941	$5,120,934,828	2.14%	
	1980	1980-81	$5,433,236,254	$530,526,756	$42,133,555	$6,005,896,565	17.28%	
	1981	1981-82	$6,168,828,318	$583,091,417	$49,670,627	$6,801,590,362	13.25%	
2	1982	1983 & 84	$6,551,486,060	$683,995,939	$50,996,460	$7,286,478,459	7.13%	
	1983	1984 & 85	$6,710,609,158	$670,894,652	$50,668,295	$7,432,172,105	2.00%	
	1984	1985 & 86	$6,922,886,621	$650,995,721	$60,285,191	$7,634,169,025	2.72%	
	1985	1986 & 87	$7,290,849,695	$660,619,981	$77,009,402	$8,028,479,078	5.17%	
	1986	1987 & 88	$7,943,927,055	$859,266,916	$99,792,483	$8,902,986,454	10.89%	
	1987	1988 & 89	$9,288,296,778	$884,569,028	$134,961,401	$10,307,827,207	15.78%	
	1988	1989 & 90	$10,405,613,219	$904,531,225	$176,549,163	$11,486,693,607	11.44%	
	1989	1990 & 91	$11,809,038,874	$915,411,939	$221,564,172	$12,946,014,985	12.70%	
	1990	1991 & 92	$13,259,112,182	$1,198,320,440	$271,663,972	$14,729,096,594	13.77%	
	1991	1992 & 93				$16,098,897,920	9.30%	Est.

1 Funding process changed in FY77 to a catagorical process and the rates shown in FY77 and later are shown on a weighted average basis.

2 Two year delay base for enrollment began in FY 81.

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Table No. 6

COLLEGE OF DuPAGE
COMMUNITY COLLEGE DISTRICT NO. 502
HISTORY OF ASSESSED VALUATION PER FTE STUDENT
FY 1968 THROUGH FY 1991
BUDGET FOR FY92

Fiscal Year	Assessed Valuation	Apportionment Annualized FTE Students	Assessed Valuation Per FTE
1967-1968	$2,064,654,190	2,007	$1,208,726
1968-1969	$2,181,495,454	2,945	$740,745
1969-1970	$2,355,410,395	4,067	$579,152
1970-1971	$2,449,527,927	5,447	$449,702
1971-1972	$2,829,904,702	5,538	$510,997
1972-1973	$2,941,593,592	5,810	$506,298
1973-1974	$3,078,708,704	6,070	$507,200
1974-1975	$3,429,331,898	7,281	$470,997
1975-1976	$3,538,686,054	8,821	$401,166
1976-1977	$3,935,396,703	8,229	$478,235
1977-1978	$4,470,459,499	7,609	$587,523
1978-1979	$5,013,658,063	7,568	$662,481
1979-1980	$5,120,934,828	8,255	$620,343
1980-1981	$6,005,896,565	9,812	$612,097
1981-1982	$6,801,590,362	10,655	$638,347
1982-1983	$7,286,478,459	11,039	$660,067
1983-1984	$7,432,172,105	10,619	$699,893
1984-1985	$7,634,169,025	10,290	$741,902
1985-1986	$8,028,479,078	10,291	$780,146
1986-1987	$8,902,986,454	10,532	$845,327
1987-1988	$10,307,827,207	10,981	$938,697
1988-1989	$11,486,693,607	11,936	$962,357
1989-1990	$12,946,014,985	12,811	$1,010,539
1990-1991	$14,729,096,594	13,424	$1,097,221
1991-1992 Estimate	$16,098,897,920	14,065	$1,144,607

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Table No. 7

COLLEGE OF DuPAGE
COMMUNITY COLLEGE DISTRICT NO. 502
TAX HISTORY
FY68 - FY91, BUDGET FY92

DuPage County Tax Levy
Tax Rate is per $100 of Assessed Valuation

Fiscal Year	Assessment Year	Educ. Fund	Operations Building & Maintenance Fund	Total Operating Tax Rate	Bond & Interest	Other [1]	Total Tax Rate	
1967-68	1967	0.0800	0.0300	0.1100	0.0300		0.1400	
1968-69	1968	0.0800	0.0300	0.1100	0.0250		0.1350	
1969-70	1969	0.0800	0.0300	0.1100	0.0200		0.1300	
1970-71	1970	0.0800	0.0300	0.1100	0.0410		0.1510	
1971-72	1971	0.0800	0.0300	0.1100	0.0500		0.1600	
1972-73	1972	0.0800	0.0300	0.1100	0.0480	0.0010	0.1590	
1973-74	1973	0.0800	0.0300	0.1100	0.0460	0.0010	0.1570	
1974-75	1974	0.0800	0.0300	0.1100	0.0433	0.0005	0.1538	
1975-76	1975	0.0800	0.0300	0.1100	0.0502	0.0005	0.1607	
1976-77	1976	0.1100	0.0300	0.1400	0.0516	0.0021	0.1937	
1977-78	1977	0.1200	0.0300	0.1500	0.0448	0.0021	0.1969	
1978-79	1978	0.1227	0.0300	0.1527	0.0412	0.0030	0.1969	
1979-80	1979	0.1389	0.0293	0.1682	0.0375	0.0013	0.2070	
1980-81	1980	0.1322	0.0269	0.1591	0.0308	0.0030	0.1929	
1981-82	1981	0.1623	0.0284	0.1907	0.0301	0.0030	0.2238	
1982-83	1982	0.1729	0.0297	0.2026	0.0264	0.0028	0.2318	
1983-84	1983	0.1742	0.0299	0.2041	0.0358	0.0027	0.2426	
1984-85	1984	0.1744	0.0299	0.2043	0.0357	0.0024	0.2424	
1985-86	1985	0.1703	0.0292	0.1995	0.0414	0.0041	0.2450	
1986-87	1986	0.1721	0.0295	0.2016	0.0457	0.0078	0.2551	
1987-88	1987	0.1663	0.0286	0.1949	0.0280	0.0112	0.2341	
1988-89	1988	0.1718	0.0296	0.2014	0.0000	0.0074	0.2088	
1989-90	1989	0.1654	0.0284	0.1938		0.0071	0.2009	
1990-91	1990	0.1727	0.0296	0.2023		0.0068	0.2091	
1991-92	1991	0.1725	0.0296	0.2021		0.0012	0.2033	Estimated

[1]
Audit
Liability, Protection and Settlement
- Tort Liability
- Workers Comp
- Unemployment
- Property Insurance
- Medicare

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COLLEGE OF DuPAGE
COMMUNITY COLLEGE DISTRICT NO. 502
OPERATING REVENUE BY SOURCE
AUDITED DATA 1985-1991 BUDGET FY92

ACTUAL

	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	BUDGET 1991-92
Local	$15,672,042	$16,484,261	$17,238,557	$18,140,797	$23,671,295	$24,173,712	$27,278,000	$31,494,770
Tuition & Fees	$8,476,123	$8,591,565	$9,501,683	$9,937,329	$10,754,626	$12,809,371	$13,051,510	$14,819,785
State Support	$8,341,439	$8,918,706	$10,122,425	$10,068,559	$10,248,113	$12,107,109	$12,193,120	$12,608,455
Misc.(Interest,Misc)	$1,478,703	$1,264,302	$1,194,857	$1,576,624	$2,013,226	$1,602,828	$1,800,900	$2,201,500
Total	$33,968,307	$35,258,834	$38,057,522	$39,723,309	$46,687,260	$50,693,020	$54,323,530	$61,124,510
Less Transfers to Construction	$3,410,000	$2,994,000	$2,300,000	$2,225,000	$2,040,000	$3,477,121	$3,825,000	$9,493,000
Net Operating Revenue	$30,558,307	$32,264,834	$35,757,522	$37,498,309	$44,647,260	$47,215,899	$50,498,530	$51,631,510

OPERATING REVENUE BY PERCENTAGE

Local	46.14%	46.75%	45.30%	45.67%	50.70%	47.69%	50.21%	51.53%
Tuition & Fees	24.95%	24.37%	24.97%	25.02%	23.04%	25.27%	24.03%	24.25%
State Support	24.56%	25.29%	26.60%	25.35%	21.95%	23.88%	22.45%	20.63%
Misc.	4.35%	3.59%	3.14%	3.97%	4.31%	3.16%	3.32%	3.60%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Annualized Tuition FTE Students	11,607	11,661	12,071	12,806	13,927	15,036	15,811	16,566
Annualized FTE Mid-Quarter	11,072	11,212	11,542	12,080	13,149	14,152	14,900	15,612
Operating Revenue Per Mid-Quarter FTE	$2,760	$2,878	$3,098	$3,104	$3,395	$3,336	$3,389	$3,307

Table No. 8

COLLEGE OF DuPAGE
COMMUNITY COLLEGE DISTRICT NO. 502
OPERATING FUNDS
FTE PERSONNEL

	ACTUAL								Budget
	1983-84	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92
Full-Time Teaching Faculty	208	204	208	207	210	218	234	252	279
Full-Time Teaching Overload	43	39	45	47	45	44	53	59	62
Full-Time Summer Assignments	31	30	30	33	35	35	37	37	44
TOTAL FULL TIME	282	273	283	287	290	297	324	348	385
Part-Time Teaching Assignment	345	328	340	362	396	444	460	497	509
TOTAL TEACHING	627	601	623	649	686	741	784	845	894
Full-Time Assignment						23	24	22	27
Summer Assignment						4	5	5	5
Part-Time						4	3	6	5
TOTAL LRC AND COUNSELORS, ETC.	30	30	30	30	30	31	32	33	37
Administrators	48	47	46	47	46	46	46	46	46
TOTAL PROFESSIONAL	705	678	699	726	762	818	862	924	977
Non-Academic Support	332	341	345	364	374	382	401	423	448
Student Employees	144	157	147	156	154	150	168	204	208
ANNUALIZED FTE - Mid Quarter	11,230	11,072	11,212	11,542	12,080	13,149	14,152	14,900	15,612

Student FTE are based upon 20 hours per week.
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Table No. 9

COLLEGE OF DuPAGE
COMMUNITY COLLEGE DISTRICT NO. 502
STAFFING RATIOS
COMPARED TO MID-TERM FTE STUDENTS

RATIO	ACTUAL 1983-84	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	Budget 1991-92
FTE Student per FTE Teaching Faculty	17.9	18.4	18.0	17.8	17.6	17.7	18.1	17.6	17.5
Percent of FTE Students Instructed by Full-Time Faculty Including Overloads to Full-Time	49%	49%	49%	48%	46%	44%	45%	46%	47%
FTE Students per Counselors & LRC Professional Staff	374	369	374	385	403	424	442	451	422
FTE Students per Classified Staff	33.8	32.5	32.5	31.7	32.3	34.4	35.3	35.2	34.8
FTE Students per Administrator	234	236	244	246	263	286	308	324	320
FTE Students per FTE Student Employees	78	71	76	74	78	88	84	73	75

Table No. 10

Figures include a 4% addition due to generally fuller classes taught by Full-Time Instructors.

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COLLEGE OF DuPAGE
COMMUNITY COLLEGE DISTRICT NO. 502
ACTUAL OPERATING EXPENDITURES BY OBJECT
FY 1985 THROUGH FY 1991 BUDGET FY92

	AUDITED							BUDGET
	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92
Professional Salaries	$13,797,804	$14,444,797	$15,720,799	$17,009,270	$18,752,436	$20,388,845	$23,513,056	$27,224,499
Other Salaries	$6,242,824	$6,578,512	$7,153,963	$7,917,809	$8,589,863	$9,530,143	$10,862,578	$12,521,044
Employee Benefits	$1,330,206	$1,461,580	$1,280,220	$1,998,689	$1,592,588	$2,578,863	$3,206,718	$3,144,071
Contractual Services	$1,024,472	$1,426,046	$1,710,334	$1,920,893	$1,948,778	$2,020,432	$2,240,313	$2,407,427
Supplies & Materials	$1,999,273	$2,251,437	$2,395,375	$2,715,302	$3,109,210	$3,443,956	$3,782,677	$4,609,737
Conference & Meetings	$191,822	$214,396	$226,430	$233,470	$266,496	$313,995	$350,456	$409,419
Fixed Charges	$1,157,112	$784,104	$821,562	$812,417	$635,873	$627,577	$518,993	$604,502
Utilities	$1,872,449	$1,981,912	$2,201,568	$2,007,229	$2,234,951	$2,239,464	$2,266,715	$2,742,381
Capital Outlay	$1,568,187	$1,196,088	$782,753	$1,001,704	$1,272,475	$905,188	$836,249	$924,327
Tuition Chargebacks	$133,573	$106,526	$120,179	$121,161	$173,254	$182,712	$197,778	$182,346
Misc & Allocations	($77,395)	($51,692)	($105,333)	($36,428)	($518,794)	($99,156)	($111,268)	$0
TOTAL	$29,240,327	$30,393,706	$32,307,850	$35,501,516	$38,057,132	$42,132,019	$47,664,267	$54,769,753
OPERATING TRANSERS:								
Computer LRP	$160,000		$550,000	$1,400,000	$732,945	$614,705	$500,000	$600,000
Construction Transfers	$3,410,000	$2,994,000	$2,300,000	$2,225,000	$2,040,000	$3,477,121	$3,825,000	$9,493,000
Arts Endowments						$666,671	$705,175	$736,605
OTHER	$233,023	$25,362	$25,106	$121,533	$54,813	$5,046		
TOTAL TRANSFERS	$3,803,023	$3,019,362	$2,875,106	$3,746,533	$2,827,758	$4,763,543	$5,030,175	$10,829,605

	PERCENTAGE BY OBJECT							EXCLUDES CONTINGENCY
Professional Salaries	47.2	47.5	48.7	47.9	49.2	48.4	49.3	49.7
Other Salaries	21.4	21.7	22.1	22.3	22.6	22.6	22.8	22.9
Employee Benefits	4.5	4.8	4.0	5.6	4.2	6.1	6.7	5.7
Contractual Services	3.5	4.7	5.3	5.4	5.1	4.8	4.7	4.4
Supplies & Materials	6.8	7.4	7.4	7.7	8.2	8.2	7.9	8.4
Conference & Meetings	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7
Fixed Charges	3.9	2.6	2.5	1.7 *	1.7	1.5	1.1	1.1
Utilities	6.4	6.5	6.8	5.7	5.9	5.3	4.8	5.0
Capital Outlay	5.4	3.9	2.4	2.8	3.3	2.1	1.8	1.7
Tuition Chargebacks	0.5	0.4	0.4	0.3	0.5	0.4	0.4	0.3
Misc & Allocations	(0.3)	(0.2)	(0.3)	(0.1)	(1.4)	(0.2)	(0.2)	0.0
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

* Property insurance transfer to Liab., Prot. & Settelment Fund.

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TABLE No. 11

COLLEGE OF DuPAGE
COMMUNITY COLLEGE DISTRICT NO. 502
ACTUAL OPERATING EXPENDITURES BY FUNCTION
BY 1985 THROUGH FY 1991 BUDGET FY92

	AUDITED							BUDGET
	1984-85	1985-86	1986-87	1987-88	1988-89	1989-90	1990-91	1991-92
Instruction	$16,620,476	$17,235,695	$18,492,927	$20,365,008	$22,132,011	$24,597,379	$28,375,307	$32,760,750
LRC	$1,436,018	$1,515,903	$1,583,803	$1,726,447	$1,716,370	$1,903,850	$2,103,997	$2,284,278
Student Services	$2,874,935	$2,754,829	$2,811,926	$3,217,192	$3,400,662	$3,781,653	$4,359,599	$4,970,177
Public Services			$63,541	$62,575	$60,554	$70,873	$73,339	$86,557
Operations & Maintenance	$4,619,877	$4,879,538	$5,429,169	$5,490,818	$5,963,692	$6,389,582	$6,614,721	$7,820,509
General Administration	$2,231,344	$2,138,190	$2,250,520	$2,442,614	$3,238,853	$3,365,921	$3,684,334	$4,221,689
General Institutional	$1,457,677	$1,869,551	$1,675,963	$2,196,862	$1,544,992	$2,022,761	$2,452,970	$2,625,793
TOTAL	$29,240,327	$30,393,706	$32,307,849	$35,501,516	$38,057,134	$42,132,019	$47,664,267	$54,769,753

	PERCENTAGE BY FUNCTION							EXCLUDES CONTINGENCY
Instruction	56.9	56.7	57.2	57.3	58.2	58.4	59.5	59.8
LRC	4.9	4.9	4.9	4.9	4.5	4.5	4.4	4.2
Student Services	9.8	9.1	8.7	9.0	8.9	9.0	9.1	9.1
Public Services			0.2	0.2	0.2	0.2	0.2	0.2
Operations & Maintenance	15.8	16.1	16.8	15.5	15.7	15.1	13.9	14.3
General Administration	7.6	7.0	7.0	6.9	8.5	8.0	7.7	7.7
General Institutional	5.0	6.2	5.2	6.2	4.0	4.8	5.1	4.8
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Mid Quarter FTE Students	11,072	11,212	11,542	12,080	13,149	14,152	14,900	15,612
Cost per FTE Students	$2,641	$2,711	$2,799	$2,939	$2,894	$2,977	$3,199	$3,508

Table No. 12

mab/106/page25.wk1

COLLEGE OF DuPAGE
LONG RANGE PLAN
OPERATING FUNDS

Formulation

The operating fund long range plan is prepared by utilizing historical data, included on Tables 1 through 12, about operations at the College of DuPage. In addition to the historical data current environmental factors such as the rate of inflation, building programs, student/teacher goals and the availability of financial resources are considered. From these sources long range plan assumptions are developed and agreed to by the cabinet members with input from their administrative units.

Assumptions

The actual long range plan is a computer model tied to the critical factors listed on the assumptions page. Any assumption is subject to change in the future as the environment, conditions or goals change.

The Plan

The plan itself consists of a four page computerized report, pages 28 to 31, generated by the model. Each page of the report consists of the base year 1991-92 which is based upon our projections for operating results for the current fiscal year. In addition the report shows the model projections for the next five succeeding fiscal years.

Page 28: This page consists of an itemization of the major revenue factors in the plan. The tuition rate is stated per quarter hour at the rate applied to the operating funds only and is comparable to Historical Table 3. The state apportionment rate is on a semester hour basis and compared to Table 4. Details on enrollment can be compared to Table 1. The tax support data is comparable to data on Tables 5 and 6.

For a detailed explanation of taxes see the section on taxes beginning on page 56.

The total revenues, expenditures, and transfers are shown for each year with the current results being the total revenues minus total expenditures minus transfers. The current results are then added to the prior year fund balance to give the cumulative fund balance.

Page 29: This page consists of a summary of the major elements of revenue. This page is comparable to Historical Table 8. The tuition and fees are limited by law. This limit is legislated not to exceed 1/3 of the cost per student per quarter hour. (See p. 33)

Page 30: This page consists of a summary of the major objects of expenditures. The lower section of the page shows the percent of each object is of the total expenditures. This page is comparable to Historical Table 11.

Page 31: At the top of this page are the staffing ratio projections for College of DuPage. Staffing for instructional faculty and administrators is determined by actual head count. All other categories are computed staff FTE determined by dividing total salaries by the average salary per FTE full-time employee. These compare to Historical Table 10. These ratios are used to compute the staff for all faculty, full-time faculty, Learning Resource Center and Counselors, classified (non-professional), administrators and students.

The bottom section shows the staffing detail by category of employee. This is comparable to Historical Table 9. Also, shown is the average salary for each category and total salary which is the average times the number of staff.

LONG RANGE PLAN
BASIC ASSUMPTIONS
OPERATING FUNDS ONLY
REVENUES

Taxes:

Assessed valuation increases at a rate of 9.3% for fiscal year 1993 (levy year 1991) and at a 7% rate for fiscal years 1994 to 1997. Table 5 shows the historical increase for assessed valuations.

Levy year taxes are increased 8.5% for fiscal year 1993 (levy year 1991), at 1.7%, 6.1%, 5.8% and 5.9% for fiscal years 1994 to 1997 respectively. Tax cap legislation restricts the total tax extension for all funds combined. Therefore, funds needed for the Liability, Protection and Settlement Fund and the Audit Fund must be determined first and then remaining funds are assigned to the Operating Funds. See page 57 for an explanation of the tax cap legislation and page 60 for the proposed allocation of tax extension dollars to the various funds.

Tax rates are 20.08¢, 19.09¢, 18.93¢, 18.72¢, and 18.53¢ per $100 of assessed valuation for fiscal years 1993 to 1997 respectively. A tax referendum would have to be passed to increase the levy above 20.5¢. A 99.5% collection rate is used to calculate tax revenues.

Tuition and Fees:

Enrollment growth is projected at 4% per fiscal year for fiscal year 1993, and at 3% for fiscal years 1994 through 1997. Table 1 shows the historical increases for Student FTE.

Tuition and Art Center fee rates are $20.75, $21.75, $22.70 $23.70 and $24.65 per credit hour for fiscal years 1993 to 1997 respectively. $1.00 of tuition will be utilized for the Art Center Restricted Account to FY93 until $2,400,000 balance is reached. This balance will be reached during Fall Quarter 1992. Table 3 shows the historical data for tuition rates.

For fiscal year 1993, the total of tuition-$19.75, and Service Fee-$1.25, and Arts Restricted Account-$1.00 is $22.00 so that the charge per credit hour will be an even dollar amount.

The total of tuition and fees cannot exceed 1/3 of the credit hour cost. Table A on Page 33 of the Construction Fund shows the total of tuition and all fees compared to the legal limit for them.

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State Support:

The state apportionment rate for FY92 shows a 3% reduction over the amount authorized based on discussions of a current year rescission of funds. The state apportionment rate increases are projected at a 2% decline for FY93 and at a 3% increase for fiscal years 1994-95 and for fiscal years 1996-97 at 5%. Table 4 shows the historical rates. These funds are appropriated by the state and the College has no control over the level of funding.

Federal Vocational Education is received from the state and is held constant at $400,000.

Corporate Personal Property Replacement Tax is received from the state and is held constant at $600,000.

Miscellaneous Revenue:

Miscellaneous income includes interest income at an average yield of 5.50% for FY93 and 6.5% for FY94 to FY97. At 12/31/91 the average yield on investments was 5.4%.

SALARIES

Productivity Ratios:

Productivity ratios are shown on Page 31, and Table 10 shows the historical data for these ratios. A goal of 50% of Instruction taught by Full-time Faculty is reached in fiscal year 1992-93.

Staffing Levels:

Staffing levels are shown on Page 31, and Table 9 shows the historical data. The staffing levels are derived from the enrollment and the productivity ratios.

Salary Rate Increases:	FY93	FY94	FY95	FY96	FY97
Faculty & Administrators	5%	5%	5%	5%	5%
Part-time Faculty	5%	5%	5%	5%	5%
Classified	8%*	5%	5%	5%	5%
Students	5%	5%	5%	5%	5%

* Actual Rates

Fringe Benefits					
Percent of Salaries	10.4%	10.8%	11.2%	11.6%	12.0%

OTHER EXPENDITURES

Description	Average Annual Increase	
Contractual Services	5%	FY93 through FY97
Supplies and Materials	7%	Inflation factor of 5% and 2% for increased enrollments for FY94 through FY97. FY93 has a $50,000 increase for LRC to adjust for previous year's high inflation involving Library acquisitions.
Conference and Meetings	5%	Inflation factor of 5% and $500 for each new faculty member
Fixed Charges	5%	FY93 through FY97
Utilities - (Square Footage is 1,178,527)	5%	FY93 through FY96, reduction of $750,000 per year beginning in FY93 due to cost savings of co-generation plant.
Capital Outlay	5%	FY93 through FY97
Tuition Chargeback	5%	FY93 through FY97
New Initiatives	0%	Funds are allocated to those new projects identified in the education plan for equipment, supplies, and other non-faculty costs. Faculty costs are in new positions.
Space Rental BPI	5%	Rental of 30,000 sq. ft. to facilitate the Business and Professional Institute (BPI) in an off campus location beginning in FY94.

NEW EDUCATIONAL INITIATIVES

	FY93	FY94	FY95	FY96	FY97
1. Counselor Computers	68,400				
2. Student Tutoring Labs	50,000	50,000			
3. Tech Prep	10,000				
4. International Exchanges	37,500	37,500			
5. Measurement and Testing	60,000				
6. Computer Aided Instruction	200,000	200,000	200,000	200,000	200,000
7. Physical Therapy Program		50,000			
8. Hazardous Materials Program		20,000			
9. Keyboarding Program		60,000			
10. Veterinarian Technician Program			60,000		
11. Auto Lab (see Construction Fund)					
12. Teaching Center	20,000				
13. Classroom Monitors	32,500	32,500	32,500	32,500	
Totals	478,400	450,000	292,500	232,500	200,000

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TRANSFERS

Description	Average Annual Increase
Computer Long Range Plan	FY93 through FY94 $550,000, and FY95 through FY97 $400,000
Construction Transfer	FY93 $4,400,000, FY94 $4,517,000 and FY95 $3,150,000
Arts Endowment	FY93 equal to $1.00 per credit hour until $2,400,000 generated (middle of Fall Quarter)

FUND BALANCE TARGET

Fund Balance Target	The fund balance target is 18% of the total revenues for that year

The incremental effect of the major planning assumptions are shown below.

Item	Change	FY 1993 Income or Expense 1 Yr. Effect	1991-92 Base Amount
Assessed Valuation	1%	$297,970	$14,729,093,120
Tax Rate	$.01	$1,609,890	$.2023
Tuition	$1.00	$775,305	$19.80
Salary Increase	1%	$404,291	$40,429,116
% Taught by Full-time	1%	$324,880	47.4%
State Apportionment Aid	1%	$112,809	$11,280,928

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COLLEGE OF DUPAGE
LONG RANGE PLAN
OPERATING FUNDS

1/13/92

	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97
TUITION AND ART FEE RATE	19.80	20.75	21.75	22.70	23.70	24.65
LEVY YEAR	1990	1991	1992	1993	1994	1995
TAX RATES						
OPERATING FUNDS	0.2023	0.2008	0.1909	0.1893	0.1872	0.1853
LIAB PROT & SETTLMNT	0.0065	0.0025	0.0083	0.0081	0.0083	0.0084
AUDIT FUND	0.0003		0.0003	0.0003	0.0003	0.0003
TOTAL TAXES	0.2091	0.2033	0.1995	0.1977	0.1958	0.1940
STATE REIMBURSEMENT						
BACCALAUREATE RATE	28.67	28.10	28.94	29.81	31.30	32.86
BUSINESS RATE	22.28	21.83	22.49	23.16	24.32	25.54
TECHNICAL RATE	39.01	38.23	39.38	40.56	42.59	44.72
HEALTH RATE	70.91	69.49	71.58	73.72	77.41	81.28
REMEDIAL RATE	28.76	28.18	29.03	29.90	31.40	32.97
ABE BASE RATE	15.25	14.94	15.39	15.86	16.65	17.48
GENERAL STUDIES RATE	0.95	0.93	0.96	0.99	1.04	1.09
AVERAGE RATE	29.35	28.76	29.63	30.51	32.04	33.64
ANNUAL TUITION FTE	16,566	17,229	17,745	18,278	18,826	19,391
ANNUAL MID QUARTER FTE	15,612	16,236	16,724	17,225	17,742	18,274
ANNUAL APPORTION FTE	14,065	14,628	15,213	15,669	16,139	16,623
ANNUAL FUNDED FTE	12,811	13,424	14,065	14,628	15,213	15,669
ASSESSED VALUATION	14,729,093,120	16,098,897,920	17,225,818,112	18,431,623,168	19,721,834,496	21,102,362,624
LEVY YEAR TAXES	29,802,992	32,331,728	32,891,488	34,884,896	36,923,072	39,100,400
TAX REVENUE PER FTE	1,909	1,991	1,967	2,025	2,081	2,140
ASSESSED VAL PER FTE	1,047,216	1,100,583	1,132,331	1,176,305	1,221,987	1,269,443
NET LOCAL TAXES	30,949,760	32,456,896	33,748,496	35,754,880	37,854,160	40,134,512
REVENUE PER FTE	3,896	3,891	3,983	4,099	4,242	4,389
COST PER FTE	3,571	3,730	3,891	4,044	4,199	4,356
TOTAL REVENUES	60,825,280	63,170,432	66,615,744	70,600,400	75,254,512	80,204,384
TOTAL EXPENDITURES	55,751,280	60,564,832	65,072,336	69,655,648	74,505,504	79,602,320
TOTAL TRANSFERS	10,838,470	5,997,852	5,817,000	4,300,000	1,150,000	400,000
VARIANCE	897,188					
CURRENT RESULTS	-4,867,282	-3,392,252	-4,273,592	-3,355,248	-400,992	202,064
BEGINNING FUND BALANCE	21,200,768	16,333,486	12,941,234	8,667,642	5,312,394	4,911,402
CUMULATIVE FUND BALANCE	16,333,486	12,941,234	8,667,642	5,312,394	4,911,402	5,113,466
FUND BALANCE TARGET	10,948,550	11,370,677	11,990,833	12,708,071	13,545,812	14,436,789

COLLEGE OF DUPAGE
LONG RANGE PLAN
OPERATING FUNDS

1/13/92

PAGE 2

	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97
LOCAL SUPPORT	31,149,760	32,666,880	33,968,992	35,986,400	38,097,248	40,389,760
TUITION AND FEES	15,142,366	16,475,700	17,758,864	19,063,568	20,472,416	21,905,552
STATE SUPPORT	12,280,081	12,583,429	13,500,629	14,390,666	15,622,589	16,814,304
MISCELLANEOUS REVENUE	2,253,080	1,444,424	1,387,274	1,159,774	1,062,274	1,094,774
TOTAL REVENUE	60,825,280	63,170,432	66,615,744	70,600,400	75,254,512	80,204,384
REVENUE PER FTE	3,896	3,891	3,983	4,099	4,242	4,389
REVENUE BY PERCENT						
LOCAL SUPPORT	51.21	51.71	50.99	50.97	50.62	50.36
TUITION AND FEES	24.89	26.08	26.66	27.00	27.20	27.31
STATE SUPPORT	20.19	19.92	20.27	20.38	20.76	20.96
MISCELLANEOUS REVENUE	3.70	2.29	2.08	1.64	1.41	1.36
TOTAL REVENUE	100.00	100.00	100.00	100.00	100.00	100.00
NET LOCAL TAXES	30,949,760	32,456,896	33,748,496	35,754,880	37,854,160	40,134,512
TUITION CHARGEBACK	200,000	210,000	220,500	231,525	243,101	255,256
TOTAL LOCAL SUPPORT	31,149,760	32,666,880	33,968,992	35,986,400	38,097,248	40,389,760
TUITION	14,760,296	16,087,239	17,368,400	18,670,816	20,078,112	21,509,424
FEES	560,268	582,679	600,159	618,164	636,709	655,810
UNREFUNDED TUITION	510,397	556,281	600,583	645,619	694,282	743,775
TUITION WAIVER	-688,594	-750,499	-810,267	-871,027	-936,680	-1,003,453
TOTAL TUITION AND FEES	15,142,366	16,475,700	17,758,864	19,063,568	20,472,416	21,905,552
STATE REIMBURSEMENT	11,280,081	11,583,429	12,500,629	13,390,666	14,622,589	15,814,316
VOCATIONAL EDUC GRANT	400,000	400,000	400,000	400,000	400,000	400,000
CORP PERSONAL PROP TAX	600,000	600,000	600,000	600,000	600,000	600,000
TOTAL STATE SUPPORT	12,280,081	12,583,429	13,500,629	14,390,666	15,622,589	16,814,304
INTEREST REVENUE	2,103,080	1,294,424	1,237,274	1,009,775	912,275	944,775
OTHER REVENUE	150,000	150,000	150,000	150,000	150,000	150,000
TOTAL MISC REVENUE	2,253,080	1,444,424	1,387,274	1,159,774	1,062,274	1,094,774

COLLEGE OF DUPAGE
LONG RANGE PLAN
OPERATING FUNDS

1/13/92

	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97
PROFESSIONAL SALARY	27,753,904	30,032,240	31,996,656	34,340,176	36,686,720	39,213,232
OTHER SALARIES	12,675,212	14,265,813	15,362,502	16,523,496	17,773,248	19,118,560
EMPLOYEE BENEFITS	3,328,719	3,845,745	4,262,965	4,740,625	5,251,053	5,624,857
CONTRACTUAL SERVICES	2,410,226	2,530,737	2,657,273	2,790,136	2,929,642	3,076,124
SUPPLIES AND MATERIALS	4,607,268	4,876,171	5,217,502	5,582,727	5,973,517	6,391,663
CONFERENCE AND MEETING	409,420	439,661	464,579	492,089	520,227	549,863
FIXED CHARGES	606,730	637,066	668,920	702,366	737,484	774,358
UTITILIES	2,746,581	2,134,000	2,240,699	2,352,733	2,470,369	2,593,887
CAPITAL OUTLAY	943,233	1,094,000	1,148,699	1,206,133	1,266,439	1,329,760
CHARGEBACK & OTHER	220,000	231,000	242,550	254,677	267,411	280,782
NEW INITIATIVES	50,000	478,400	450,000	292,500	232,500	232,500
BPI SPACE RENTAL			360,000	378,000	396,900	416,745
TOTAL EXPENSES	55,751,280	60,564,832	65,072,336	69,655,648	74,505,504	79,602,320
COMPUTER LRP	600,000	550,000	550,000	400,000	400,000	400,000
CONSTR TRANSFER	9,493,000	4,400,000	4,517,000	3,150,000		
COGENERATION TRANSFER		750,000	750,000	750,000	750,000	
ARTS ENDOWMENT	745,470	297,852				
TOTAL TRANSFERS	10,838,470	5,997,852	5,817,000	4,300,000	1,150,000	400,000
COST PER FTE	3,571	3,730	3,891	4,044	4,199	4,356
EXPENDITURES BY PERCENT						
PROFESSIONAL SALARY	49.78	49.59	49.17	49.30	49.24	49.26
OTHER SALARIES	22.74	23.55	23.61	23.72	23.85	24.02
EMPLOYEE BENEFITS	5.97	6.35	6.55	6.81	7.05	7.07
CONTRACTUAL SERVICES	4.32	4.18	4.08	4.01	3.93	3.86
SUPPLIES AND MATERIALS	8.26	8.05	8.02	8.01	8.02	8.03
CONFERENCE AND MEETING	0.73	0.73	0.71	0.71	0.70	0.69
FIXED CHARGES	1.09	1.05	1.03	1.01	0.99	0.97
UTITILIES	4.93	3.52	3.44	3.38	3.32	3.26
CAPITAL OUTLAY	1.69	1.81	1.77	1.73	1.70	1.67
TUITION CHARGEBACK	0.39	0.38	0.37	0.37	0.36	0.35
NEW INITIATIVES	0.09	0.79	0.69	0.42	0.31	0.29
BPI SPACE RENTAL			0.55	0.54	0.53	0.52
TOTAL EXPENSES	100.00	100.00	100.00	100.00	100.00	100.00

COLLEGE OF DUPAGE
LONG RANGE PLAN
OPERATING FUNDS

1/13/92

	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97
FTE PER INSTR FACULTY	17.36	17.95	18.20	18.30	18.50	18.70
PERCENT TAUGHT BY FT	0.474	0.500	0.500	0.500	0.500	0.500
FTE PER LRC COUNSELOR	425.00	430.00	430.00	430.00	430.00	430.00
FTE PER CLASSIFIED	35.16	35.00	35.20	35.40	35.60	35.80
FTE PER ADMINISTRATOR	329.00	345.00	356.00	366.00	377.00	387.00
FTE PER STUDENT EMPLOYEE	75.00	74.00	73.00	73.00	73.00	73.00
NO FT INSTRUCTORS	280	299	303	311	317	323
AVE SALARY FT	47,511	49,887	52,381	55,000	57,750	60,637
TOTAL SALARY FT	13,314,273	14,903,644	15,896,881	17,098,512	18,292,112	19,571,312
NO FT OVERLOAD FACULTY	62	66	67	69	70	71
AVE SALARY FT OL	12,375	12,994	13,643	14,326	15,042	15,794
TOTAL SALARY FT OL	767,965	859,640	916,930	986,241	1,055,087	1,128,873
NO FT SUMMER ASSIGN	48	51	52	53	54	55
AVERAGE SALARY SUMMER	47,511	49,887	52,381	55,000	57,750	60,637
TOTAL SALARY SUMMER	2,280,856	2,553,131	2,723,281	2,929,134	3,133,607	3,352,746
NO FULL TIME FACULTY	390	416	423	433	441	450
NO PART TIME FACULTY	509	488	496	508	518	528
AVERAGE SALARY PT	12,375	12,994	13,643	14,326	15,042	15,794
TOTAL SALARY PT	6,298,986	6,346,810	6,769,785	7,281,516	7,789,818	8,334,582
NO FACULTY FTE	899	905	919	941	959	977
LRC&COUNSELORS	37	38	39	40	41	42
AVE SAL LRC & COUNS	50,168	52,676	55,310	58,076	60,979	64,028
TOTAL SAL LRC & COUNS	1,842,877	1,989,019	2,151,122	2,326,437	2,516,040	2,721,095
NO ADMINISTRATORS	47	47	47	47	47	47
AVERAGE SALARY ADMIN	66,781	70,120	73,626	77,307	81,172	85,231
TOTAL SALARY ADMIN	3,168,950	3,300,001	3,458,672	3,638,348	3,820,058	4,024,631
PROFESSIONAL FTE STAFF	474	501	509	520	529	539
NO CLASSIFIED STAFF	444	464	475	487	498	510
AVERAGE SAL CLASSIFIED	25,674	27,728	29,114	30,570	32,098	33,703
TOTAL SALARY CLASSIFIED	11,399,958	12,862,958	13,832,237	14,875,034	15,996,964	17,204,032
NO STUDENT EMPLOYEES	208	219	229	236	243	250
AVE SAL STUDENTS	5,742	6,029	6,331	6,647	6,979	7,328
TOTAL SALARY STUDENTS	1,195,254	1,322,855	1,450,265	1,568,462	1,696,291	1,834,538

COLLEGE OF DuPAGE
LONG RANGE PLAN

Construction Fund

The Construction Fund's long range plans consist of the following components:

Table A which shows the total revenue available from major sources and its distribution between construction and operating plans. This table is extremely important due to the combined use of revenue sources.

Table B is a tabulation of current and planned projects.

Table C is an analysis of new and modified projects

Table D is a detailed explanation of the current and planned projects.

Table E shows the projected revenues and expenses for fiscal year 6/30/92 and 5 years projected for construction purposes.

Issues

The Construction Fund long range financial plan shows a projected deficit in fiscal years 1993-94 through 1996-97. When these fiscal years with projected deficits become current year budget years, additional funding will have to be identified and/or projects will have to be delayed.

COLLEGE OF DuPAGE
LONG RANGE PLAN
Tax Rate Distribution

Fiscal Year	Levy Year	Operating	Transfer to Construction	Operating Total
1984 & 85	1983	0.1550	0.0500	0.2050
1985 & 86	1984	0.1650	0.0400	0.2050
1986 & 87	1985	0.1750	0.0300	0.2050
1987 & 88	1986	0.1765	0.0250	0.2015
1988 & 89	1987	0.1757	0.0207	0.1964
1989 & 90	1988	0.1797	0.0228	0.2025
1990 & 91	1989	0.1655	0.0290	0.1945
1991 & 92	1990	0.1553	0.0470	0.2023
1992 & 93	1991	0.1577	0.0431	0.2008 est.
1993 & 94	1992	0.1650	0.0259	0.1909 est.
1994 & 95	1993	0.1770	0.0123	0.1893 est.
1995 & 96	1994	0.1872	0.0000	0.1872 est.
1996 & 97	1995	0.1853	0.0000	0.1853 est.

Tuition Distribution

Fiscal Year	Operating	Service Fee	Construction	Tuition Total	Course Fees	Limit Comparison	Legal Limit
1984	15.50	1.00	0.50	17.00	1.00	18.00	19.00
1985	16.00	1.00		17.00	1.00	18.00	20.00
1986	16.00	1.00		17.00	1.00	18.00	22.00
1987	17.00	1.00		18.00	0.84	18.84	22.00
1988	17.00	1.00		18.00	0.93	18.93	23.00
1989	16.90	1.10		18.00	0.72	18.72	23.00
1990	18.90	1.10		20.00	0.72	20.72	23.00
1991	18.80	1.20		20.00	0.71	20.71	24.00
1992	19.80	1.20		21.00	0.75	21.75	26.00
1993	20.75	1.25		22.00 est.	0.75	22.75	28.00
1994	21.75	1.25		23.00 est.	0.75	23.75	30.00
1995	22.70	1.30		24.00 est.	0.75	24.75	30.00
1996	23.70	1.30		25.00 est.	0.75	25.75	31.00
1997	24.65	1.35		26.00 est.	0.75	26.75	32.00

COLLEGE OF DuPAGE
OPERATIONS, BUILDING & MAINTENANCE FUND
RESTRICTED

	Project		1991-92 BUDGET	1992-93	1993-94	1994-95	1995-96	1996-97
	LANDSCAPING							
100.	Landscape Architect	&	6,000		20,000			
101.	General Landscaping		60,000	60,000	60,000	60,000	60,000	60,000
102.	Tree Relocation	&	5,000	5,000				
	GENERAL CAMPUS-EXTERIOR							
121.	East Campus Water Main				300,000			
122.	Signage		110,000					
123.	Lighted Identifier Signs--CC		115,000					
124.	Electronic Signs		75,000					
125.	Maint/Chemical Storage Bldg.	&		250,000				
126.	Irrigation System (West)		105,000					
127.	Rebuild Athletic Field		5,000	5,000				
128.	Fencing	&	8,000					
129.	Pond dredging			350,000				
130.	Manhole reconstruction		38,800					
131.	Storm water pond retention study	&		74,000				
	WALKWAYS/ROADWAYS/PARKING LOTS							
150.	Resurface Lots	&	229,000	688,538	690,000		690,000	
151.	Reseal all lots and roadways		200,000		200,000		200,000	
157.	ICC Walkway Repic Asphalt	&		35,000				
	OPEN CAMPUS/WEST CAMPUS							
202.	OCC Chillers/Humidity/HVAC Prob		300,000					
203.	Building M Renovation		1,512,000					
206.	Building M HVAC Replacement			225,000				

* Proposed New Projects
& Amount adjusted

COLLEGE OF DuPAGE
OPERATIONS, BUILDING & MAINTENANCE FUND
RESTRICTED

	Project		1991-92 BUDGET	1992-93	1993-94	1994-95	1995-96	1996-97
	OPEN CAMPUS/WEST CAMPUS (CONT'D)							
208.	Building K Renovation				600,000			
211.	Incapsol Fuel Tanks			25,000				
213.	Uninterrupted Power Supply		250,000					
214.	Replace Gas Lines		22,500					
216.	Building L floor drain			35,000				
217.	Electric Survey-west campus			10,000				
218.	Accessibility Study-West Campus		5,000					
220.	West Campus-Paint Ext.4 Bldgs.			120,000				
225.	Carpet corridors building K		4,500					
226.	Child care expansion		25,000					
227.	Child Care Playground		5,000					
228.	Bldg M Aurora Univ Reconst	*		125,000				
229.	Bldg M Print Shop Exhaust Fan	*		3,500				
230.	Move Food Service	*		100,000				
231.	Satellite Dish	*			4,000			
232.	Tower Modifications	*			10,000			
233.	Ornamental Horticulture Storage	*		95,000				
234.	Grounding of Towers	*	12,000					
	INSTRUCTIONAL CENTER BUILDING							
300.	Environmental Problems			85,000				
301.	Door & Lock Modifications		25,000					
304.	Add two floors to Seaton ctr	&				7,209,000		
305.	Moveable equipment for new floors					500,000		
307.	Ceiling Modifications	&	100,000	90,000				
308.	Mechanical Fan Drive System		300,000					

* Proposed New Projects
& Amount adjusted

COLLEGE OF DuPAGE
OPERATIONS, BUILDING & MAINTENANCE FUND
RESTRICTED

	Project		1991-92 BUDGET	1992-93	1993-94	1994-95	1995-96	1996-97
	INSTRUCTIONAL CENTER BLDG (CONT'D)							
309.	Warehouse Dock Area Extension		89,420					
310.	Planetarium					1,000,000		
312.	Carpeting - offices	&	10,000	15,000				
313.	Drainage N&E sides/sealant/flash		53,811					
314.	Emergency Automatic Isolation Valves			175,000				
316.	Interior Painting	&	50,000	50,000			100,000	100,000
317.	IC Plaza Deck Exposed Concrete		30,000	25,000				
318.	IC Plaza Deck Regular Concrete	&	25,000	25,000				
319.	Ventilation System		10,000					
320.	Study Electrical Panels		5,000	5,000				
330.	Remodel Existing Bookstore				700,000			
331.	Control & monitoring sys boiler		25,000					
332.	Corridor protection			50,000				
333.	IC storage addition/auto lab	&			150,000			
334.	IC3046 carpet		1,000					
335.	IC1108 carpeting & electrical		11,200					
336.	IC-1J travel lab		3,000					
338.	Learning lab remod Occ Ther Asst		25,000					
339.	Remodel IC 2G		5,000					
340.	Chem Lab Exhaust System		100,000					
343.	Replace Chem Lab Vac & Air Piping		10,000					
344.	Combine 2 Bldg auto sys to one	*	80,000					
345.	Impl light energy conservation	*	35,000					
346.	Replace internal water lines	*		200,000				
347.	Remodel IC 1108	*		32,400				
348.	Auto Lab Extension	*			600,000			

* Proposed New Projects
& Amount adjusted

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OPERATIONS, BUILDING & MAINTENANCE FUND
RESTRICTED

	Project		1991-92 BUDGET	1992-93	1993-94	1994-95	1995-96	1996-97
	STUDENT RESOURCE CENTER							
400.	LRC - carpeting					90,000		
401.	Wall Leak			25,000				
402.	Flashing				23,000			
403.	HVAC Modifications	&	37,500	170,000				
405.	Student Center	&		2,278,414	2,278,414			
406.	Student Center Equipment	&			880,000			
407.	LRC Extension	&		1,768,250	1,768,250			
408.	LRC Equipment	&			700,000			
409.	Bookstore	&		905,143	905,143			
410.	Bookstore Equipment	&			100,000			
411.	A&E Fees	&	400,000	280,000	200,000			
412.	SRC Extension - 3rd Floor	*		638,880	638,880			
413.	Plaza Deck Settlement Problem			15,000				
414.	Research & Plan/Human Resources		10,000					
415.	Paint exterior of building		25,000					
416.	Remodel Game Room	&			480,000			
417.	Remodel Portion of Existing LRC	&			1,128,000			
418.	Computer room air conditioner		50,000					
419.	Computer services remodel offices		160,000					
420.	Comp servs training room sound		3,000					
421.	Hospitality Lab extension				250,000			
422.	S2017 & 2020b micro comp repair	*	3,000					
423.	Refurbish SRC walkway ceiling	*		5,000				
424.	Terrazzo Floor Repair	*			75,000			

* Proposed New Projects
& Amount adjusted

COLLEGE OF DuPAGE
OPERATIONS, BUILDING & MAINTENANCE FUND
RESTRICTED

	Project		1991-92 BUDGET	1992-93	1993-94	1994-95	1995-96	1996-97
	PHYSICAL EDUCATION BUILDING							
500.	Roof drains		15,000					
502.	Service Drive Curbing			35,000				
505.	Doors East Side		35,000					
506.	PE mechanical room leak		20,000					
508.	Repaint out door track lines							
510.	Add on to wieght rm/aerobics lab	*		200,000				
	ARTS CENTER							
602.	Addition of toilet & shower dressing rooms			35,000				
603.	Modify vent printmaking & sculpture			15,000				
604.	Addition to box office space				29,000			
605.	Replace lighting boards	*		40,000				
	GENERAL CAMPUS							
700.	Cogeneration project	&	2,900,000					
701.	CCTV Security System		62,000					
702.	Office Setups-Faculty	&	60,000	40,000	15,000	15,000	15,000	
703.	Office Setups-Classified	&	30,000	25,000	15,000	15,000	15,000	
704.	Class/Lounge Furniture		15,000	15,000	15,000	15,000	15,000	
705.	Fixed Equip. Replacement	&			132,000	500,000	62,000	140,000
706.	Site utility survey		5,000					
707.	General building leaks		20,000	10,000	10,000			
708.	Demolition of park farmhouse			30,000				
709.	Archiving blueprints/specs		10,000	10,000	10,000			
710.	Carpeting - Replacement		15,000	15,000	15,000	15,000	15,000	
711.	Accessibility Study-East Camp	*		15,000				
712.	Master Planning	*	75,000					

* Proposed New Projects
& Amount adjusted

COLLEGE OF DuPAGE
OPERATIONS, BUILDING & MAINTENANCE FUND
RESTRICTED

	Project		1991-92 BUDGET	1992-93	1993-94	1994-95	1995-96	1996-97
	COMMUNICATION SYSTEMS							
800.	Telecommunications System	&	300,000	2,000,000	1,020,000	571,000		
801.	Video Interconnect (ITFS)	&			414,000		899,000	
	REGIONAL OFFICES							
820.	Eastern Regional Site Lower Area	&		400,000				
821.	North Regional Site				300,000			
822.	SoWest Regional Site Lower Area	&		400,000				
823.	Furniture Lower Areas	&		200,000				
824.	Signage East & SW Sites	*	45,000					
	OTHER							
999	Miscellaneous		88,000	100,000	100,000	100,000	100,000	100,000
	TOTAL		8,469,731	12,629,125	14,835,687	10,090,000	2,171,000	400,000

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* Proposed New Projects
& Amount adjusted

COLLEGE OF DUPAGE
OPERATIONS, BUILDING & MAINTENANCE FUND
Fiscal Years 1992 to 1996

Table C

	Project		AMOUNT IN LRP 1-28-92		AMOUNT IN FY92 BUDGET BOOK	DIFFERENCE
100.	Landscape Architect		26,000		30,000	(4,000)
102.	Tree Relocation		10,000		5,000	5,000
125.	Maint/Chemical Storage Bldg.		250,000		225,000	25,000
128.	Fencing		8,000		6,000	2,000
131.	Storm water pond retention study		74,000		50,000	24,000
150.	Resurface Lots		2,297,538		2,070,000	227,538
157.	ICC Walkway Repic Asphalt		35,000		30,000	5,000
304.	Add two floors to Seaton ctr		7,209,000		2,500,000	4,709,000
307.	Ceiling Modifications		190,000		150,000	40,000
312.	Carpeting - offices		25,000		20,000	5,000
316.	Interior Paint I.C.		200,000		100,000	100,000
318.	IC Plaza Deck Regular Concrete		50,000		45,000	5,000
333.	I.C. Storage Addition		150,000		550,000	(400,000)
403.	SRC HVAC Modifications		207,500		170,000	37,500
406.	Student Center	4,556,828		4,116,470		
407.	LRC Extension	3,536,500		3,920,950		
409.	Bookstore	1,810,286		3,005,310		
	Tunnel lower level to SRC	242,000				
411.	A&E Fees	880,000		825,000		
416.	Remodel Game Room	480,000		107,000		
417.	Remodel Portion of Existing LRC	1,128,000		500,000		
408.	Student Center Equipment	880,000		250,000		
408.	LRC Equipment	700,000		700,000		
410.	Bookstore Equipment	100,000		100,000		
	Total SRC extension and remodeling		14,313,614		13,524,730	788,884
700.	Cogeneration project		2,900,000		300,000	2,600,000
702.	Office Setups-Faculty		145,000		75,000	70,000
703.	Office Setups-Classified		100,000		75,000	25,000
705.	Fixed Equip. Replacement		694,000		899,000	(205,000)
800.	Telecommunications System		3,891,000		2,700,000	1,191,000
801.	Video Interconnect (ITFS)		1,313,000		500,000	813,000
820.	Eastern Regional Site Lower Level		400,000		300,000	100,000
822.	SoWest Regional Site Lower Level		400,000		300,000	100,000
823.	Furniture Regional Sites		200,000		0	200,000
	TOTAL		35,088,852		24,624,730	10,467,922

	NEW PROJECTS	AMOUNT IN LRP 1-28-92
228.	Bldg M Aurora Univ Reconst	125,000
229.	Bldg M Print Shop Exhaust Fan	3,500
230.	Move Food Service	100,000
231.	Satellite Dish	4,000
232.	Tower Modifications	10,000
233.	Ornamental Horticulture Storage	95,000
234.	Towers Grounding	12,000
344.	Combine 2 Bldg auto sys to one	80,000
345.	Impl light energy conservation	35,000
346.	Replace internal water lines	200,000
347.	Remodel I.C. 1108	32,400
348.	Auto Lab Extension	800,000
412.	SRC Extension - 3rd Floor	1,277,760
422.	S2017 & 2020b micro comp repair	3,000
423.	Refurbish SRC walkway ceiling	5,000
424.	Terrazzo Floor Repair	75,000
510.	Add on to weight rm/aerobics lab	200,000
605.	Replace lighting boards	40,000
711.	Accessibility Study-East Camp	15,000
712.	Master Planning	75,000
824.	Signage East & SW Sites	45,000
	TOTAL NEW PROJECTS	3,032,660

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COLLEGE OF DuPAGE
CONSTRUCTION PROJECTS AND PROJECTED EXPENDITURES

LANDSCAPING

100. (3-3025-3301) (JB) Landscape Architect: Architectural services for Microcomputing Center, tennis courts, and general upgrading to existing landscaping. $6,000 budgeted for FY92. Landscape Plan is to be updated every five years. FY93/94: $20,000.

101. (3-3025-8200) (JB) General Landscaping: New plantings and replacement plantings South Campus Drive and Athletic Field areas and in other locations throughout campus. Budget for 91/92: $60,000, and $60,000 per year through FY97.

102. (3-3025-8201) (JB) Tree Relocation: FY91/92 Budget: $5,000. Relocate trees due to SRC addition. FY92/93 budget: $5,000.

General Campus Exterior

121. (3-3050-8304) (JB) East Campus Water Main: $300,000 projected for 93/94. Adding main for east campus would result in only one side of campus being affected by a water shutdown due to emergency situations and/or problems with water mains. This additional water main tie-in would come from the Raintree subdivision. Will also remove fire hydrants off of fire pump and put on city pressure.

122. (3-3050-8301) (DP) Signage: Sign revamping of interior of the Instructional Center as well as placing lettering on the outside of the buildings. Budget for 91/92: $110,000.

123. (3-3050-8202) (DP) Lighted Identified Signs/Central Campus: Some time ago, the Board reviewed some preliminary designs of campus identifiers that would be placed at strategic points about the campus. The college and the Village of Glen Ellyn are discussing jurisdiction and sign ordinances as they apply to our signage program. FY91/92 Budget: $115,000.

124. (3-3050-8202) (DP) Electronic Signs: Two electronic message boards are anticipated as part of the exterior signage program. Our intention is to place one each on 22nd Street at the corners of Lambert and Park respectively. FY92 Budget: $75,000.

General Campus Exterior (cont'd)

125. (3-3050-8222 & 3-3050-8224) (JB) Maintenance/Chemical Storage Building: Additional building needed for chemical, salt and material storage on West Campus adjacent to Building L. FY92/93 Budget: $250,000.

126. (3-3050-8225) (JB) Irrigation System: In-ground system for west campus and practice soccer and softball fields to be used for national events. Total projected cost: $125,000. Expended in 90/91: $19,600; 91/92 Budget: $105,000. Estimated completion: 4/30/92

127. (3-3300-8200) (JB) Rebuild Athletic Field: FY91/92: $5,000 and FY92/93: $5,000.

128. (3-3050-8201) (JB) Fencing: Install a gate on the Building L Dumpster fenced area. Budget FY91/92: $8,000.

129. (3-3050-8213) (JB) Pond Dredging: Retention pond dredging and restocking to keep plant life. Need to restore Boiler Room pond north bank. Budget is for Boiler Room pond only. Will hold until retention pond study is complete in project 131. Budget FY92/93: $350,000.

130. (3-3050-8226) (KC) Manhole Reconstruction: Manholes in parking lots need to be repaired due to settling. Ten manholes at $4,000 each. Total project cost: $40,000. Expended in FY91: $1,140; FY92 Budget: $38,800.

131. (3-3050-8303) (JB) Storm Water Pond Retention Study: Survey for water retention and runoff required by Village of Glen Ellyn. FY92/93 Budget: $74,000.

Walkways/Roadways/Parking Lots

150. ( ) (KC) Resurface Lots: The FY91/92 project will include lots 8,9,10,11,12, SRC Handicap Lot and M Drive. Lots will be ground down 1-1/2" and Petromat installed then resurfaced. Build Illinois funds of $227,538 will be used for FY91/92 project. Funds are shown in FY91/92: $229,000 and FY92/93: $688,538, for a total FY92 project cost of $917,538. In order to resurface other parking lots, funds are shown in FY93/94 and FY95/96 at a projected cost of $690,000 each year.

Walkways/Roadways/Parking Lots (cont'd)

151. (3-3050-8216) (KC) Reseal All Lots and Roadways: The resealing of all lots and roadways is scheduled to occur every two years. Projected costs for 91/92: $200,000; 93/94: $200,000, and 95/96: $200,000. Resealing would occur in Summer 1991 (completed at a cost of $192,6470), Summer 1993, and Summer 1995.

157. (3-3050-8229) (KC) ICC Walkway Replacement - Asphalt: Walks in front of Computer Center concrete to replace asphalt. FY92/93 Budget: $35,000.

Open Campus/West Campus

202. (3-3150-8403) (JB) OCC Chillers and Humidity HVAC Problems: FY91/92 Budget: $300,000. Project completion scheduled for 1992.

203. (3-3155-xxxx) (KC) Building M Renovation: Incorporated the space program 8,675 NSF into the center area of Building M which currently contains assembly and stage area. Adjacent space currently used for theatrical storage is also available, if needed to accommodate the program area. Revised to also include projects 204, 205, 215, 337, 342, and 414. Budget FY91/92: $1,512,000.

206. (3-3150-8441) (JB) Building M HVAC Replacement: Estimating replacement of Building M furnaces and chiller in 92/93. Estimated cost: $225,000.

208: ( ) (KC) Building K Renovation: Redesign of space in center of Building K into classroom and office space. Budget FY93/94: $600,000.

211. (3-3150-8411) (JB) Incapsol Fuel Tanks: Install 3 underground fuel tanks per Federal requirement. Budget FY92/93: $25,000.

213. (3-3150-8401) (JB) Uninterrupted Power Supply: Install an uninterrupted power supply for Building K and OCC Building (80 KVA for Building K and 325 KVA for OCC. Budget FY91/92: $250,000.

214. (3-3150-8404) (KC) Replace Gas Lines on West Campus: This project is to replace 20 year old 2" lines. FY91/92 Budget: $22,500. Completed: 12/91

216. (3-3150-8407) (JB) Building L Floor Drain: Repitch floor to allow water runoff to flow into existing drain trough. Budget: FY92/93: $35,000.

217. (3-3150-0301) (JB) Electric Survey: Survey power needs of west campus regarding increased activity. Budget FY93: $10,000.

Open Campus/West Campus (cont'd)

218. (3-3050-8411) (JB) Accessibility Study: Survey regarding accessibility for handicapped persons by examination of restrooms, drinking fountains, telephones, entrance doors, interior and exterior layouts. Budget FY92: $5,000. Completed 8/91.

220. (3-3050-8416) (JB) West Campus Paint Exterior of 4 Buildings: 92/93 Budget: $120,000.

225. (3-3150-8408) (JB) Carpet Corridors Building K: FY91/92 Budget $4,500. Completed 12/91.

226. (3-3150-8406) (JB) Child Care Expansion: Expand Child Care area in OCC Building. FY91/92 Budget: $25,000.

227. (3-3150-8411) (JB) Child Care Playground: Expand playground. Budget 91/92: $5,000.

228. ( ) (KC) Building M Aurora University Reconstruction: Reconfigure area now occupied by Aurora University after they move out. Remodel classrooms in west hall for more effective space utilization. Budget 92/93: $125,000.

229. ( ) (JB) Building M Print Shop Exhaust Fan: Replacement of existing fan. Budget FY92/93: $3,500.

230. ( ) (KC) Move Food Service: Move Food Service that is now located in OCC to the center of Building K. Budget FY92/93: $100,000.

231. ( ) (GH) Satellite Dish: Acquisition and installation of an additional satellite dish. Budget FY93/94: $4,000.

232. ( ) (GH) Tower Purchased from IIT & Next to Building M Modifications: Adding to the tower and possibly moving it. Budget FY93/94: $10,000.

233. ( ) (KC) Ornamental Horticulture: Free standing storage shed to be located near Greenhouse. Cost estimated at $50/sq.ft. Budget FY92/93: $95,000.

234. (3-3150-8900) (JB) Grounding of Towers: This project is for the installation of a lightning protection system. Scope of project includes providing lightning protection devices on WDCB radio tower, Bldg. M ITFS tower and satellite antenna farm on west campus. The purpose of this system is to provide lightning protection for these 3 areas. The system works on the principle of providing a path of dissipation of negative ion accumulation before it reaches sufficient magnitude to induce a discharge from a positively charged thundercloud in the form of lightning. Over the last year, the college has experienced 3 lightning strikes to this equipment with repair costs exceeding $9,000. Budget FY91/92: $12,000.

Instructional Center Building

300. (3-3200-8301) (JB) Environmental Improvements: HVAC modifications from the evaluation of new and future regulatory compliance legislation. Budget 92/93: $85,000.

301. (3-3200-8404) (TU) Door and Lock Modifications: Projected budget for interior doors for 91/92: $25,000. Completed 11/91

304. ( ) (KC) Seaton Computing Center Expansion: Add two floors to the Computing Center. FY94/95 Budget: $7,209,000.

305. ( ) (JB Moveable Equipment SRC 2nd & 3rd Floors: FY94/95 Budget: $500,000.

307. (3-3200-8405) (JB) Ceiling Modifications: Being done in sections as remodeling is done to eliminate old custom made ceiling system. Budget 91/92: $100,000, and 92/93: $90,000.

308. (3-3200-8409) (JB) Mechanical Fan Drive: Replace IC mechanical fan drive system with solid state inverter drives (14 units). FY91/92 Budget: $300,000.

309. (3-3200-8415) (KC) Warehouse Dock Area Extension: This project is to extend the two truck bays at existing loading dock such that eighteen wheel truck trailer vehicles would be contained within enclosed space. The existing Warehouse is to be extended adjacent to the truck bays. The floor of expanded Warehouse would drop down to the truck ramp elevation. Expended $14,676 in FY89/90 and $537,624 in FY90/91. FY91/92 Budget: $89,420 for a total project cost of $641,720. Construction costs are projected at $595,395 and A&E costs projected at $46,325. Completed 12/91.

310. (3-3200-8420) (TT) Planetarium: Projected cost for 94/95: $1,000,000. Requested as a state funded project for 75% funding from the state.

312. (3-3200-8408) (JB) Carpeting - Offices: Budget 91/92: $10,000; 92/93: $15,000.

313. (3-3050-8210) (KC) Drainage, Sealant & Flashing: Correct drainage problem north and east side of building. Replace sealant and flashing at ground level of IC Building. Expended $61,189 in FY 90/91. Budget 91/92: $53,811 for a total project cost of $115,000. Project completed 9/91.

Instructional Center Building (cont'd)

314. (3-3200-8421) (JB) Emergency Automatic Isolation Valves: For each fan room water system. FY92/93 Budget: $175,000. Would allow isolation of heat and/or air conditioning to an individual building.

316. (3-3200-8300) (JB) Interior Painting: Expended $93,000 in FY89/90 and $73,500 in FY90/91, FY91/92 Budget: $50,000, and FY92/93 Budget: $50,000. Painting to be done every five years. FY95/96 Budget: $100,000, FY96/97 Budget: $100,000.

317. (3-3050-8205) (KC) IC Plaza Deck Exposed concrete: Some of the exposed aggregate is starting to deteriorate presenting a safety hazard. FY91/92 Budget: $30,000; FY 92/93 Budget: $25,000.

318. (3-3050-8205) (KC) IC Plaza Deck Regular Concrete Repair: Some of the regular concrete on the plaza deck near the entrance is breaking up causing a safety hazard. FY91/92 Budget: $25,000 ; FY92/93 Budget: $25,000.

319. (3-3200-8406) (JB) Ventilation System - Staff Services: Different equipment/create varying temperatures. Budget FY91/92: $10,000.

320. (3-3200-8407) (JB) Study Electrical Panels: Upgrade electrical panels. Currently running out of space for these. Budget FY91/92: $5,000; FY92/93 Budget: $5,000.

330. ( ) (KC) Remodel Existing Bookstore: Based upon relocation of Bookstore to new SRC addition, existing 17,500 sq.ft. would be made into offices and classrooms. FY93/94 Budget: $700,000, based on a dollar/square foot estimate prior to an actual AE estimate.

331. (3-3200-8422) (JB) Control & Monitoring System: System for small central chiller in Boiler Room. FY91/92 Budget: $25,000.

332. (3-3200-8423) (JB) Corridor Wall Protection: FY92/93 Budget: $50,000.

333. ( ) (KC) I. C. Storage Addition/Auto Lab: Lower level, south side of I.C. One option is to expand Auto Lab south and utilize an existing Auto Lab classroom for storage. FY93/94 Budget: $150,000.

334. (3-3200-8424) (JB) IC3046 Carpet: FY91/92 Budget: $1,000.

335. (3-3200-8425) (JB) IC1108 Carpeting & Electrical: To accommodate 355 computer workstations and lighting modifications. FY91/92: $11,200.

Instructional Center Building (cont'd)

336. (3-3200-8426) (JB) IC-1J Travel Lab: Divide room into classroom and staff work area. FY91/92 Budget: $3,000. Completed.

338. (3-3200-8428) (JB) Learning Lab Remodeling: Modifications for Occupational Therapy Assistant and Physical Therapy Programs. FY91/92 Budget: $25,000.

339. (3-3200-8412) (JB) Remodel IC2G: Build a half wall (not to ceiling) to provide separate areas to house computer equipment and patient care unit. Budget FY91/92: $5,000.

340. (3-3200-8440) (JB) Chem Lab Exhaust System: Existing system is original to building. Needs to be upgraded. Budget FY91/92: $100,000.

343. ( ) (JB) Replace Chem Lab Vac and Air Piping: Existing system is original to building. Needs to be upgraded. Budget FY91/92: $10,000.

344. ( ) (JB) Combine Two Building Automation Systems to One: To utilize one manufacturer and update the technology to a more user friendly system. Budget FY91/92: $80,000.

345. ( ) (JB) Implement Lighting Energy Conservation Measures in I.C. Classrooms: Estimated to be a three year payback. Budget FY91/92: $35,000.

346. ( ) (JB) Replace Internal Water Lines: Replace main water lines inside the building as many are beginning to deteriorate due to water conditions over time. Pipes are not copper. Budget FY92/93: $200,000.

347. ( ) (KC) Remodel IC1108: Convert classroom into a lab type environment with computer tables and chairs. Furniture $22,000, carpeting $2,900, and wiring $7,500 for a total project cost of $32,400. Budget FY92/93: $32,400.

348. ( ) (KC) Auto Lab Extension: Build an 8,000 sq. ft. extension onto the existing auto lab. This would allow for the increased enrollments in this program and by allowing only cars that are to be running in the new area, will reduce possibility of car fumes going into I.C. Building. At $75 a sq. ft., estimated project cost for FY94 is $600,000.

Student Resource Center

400. (3-3250-8412) (JB) LRC Carpeting: $90,000 budgeted for FY95.

401. (3-3050-8214) (KC) Wall Leak: Fix wall leak on south side of SRC Building, Student Activities offices. Budget FY92/93: $25,000.

Student Resource Center (cont'd)

402. (3-3050-8211) (KC) Flashing: Replace SRC roof flashing. Budget 93/94: $23,000.

403. (3-3250-8401) (JB) HVAC Modifications: To study HVAC system in SRC, make modifications as identified, and to tie into new SRC extension as appropriate. To add three hot water heating coils for handler in SRC Building to allow more heat generation. Engineering study being done by LZT as modification to SRC extension for a cost of $37,500 in FY92. FY92/93 Budget: $170,000.

405. (3-3580-8400) (RL) Student Center: 37,424 sq.ft. Student Center proposed north of SRC Building. Funded partially by Bookstore revenues. Budget FY92/93: $2,278,414; Budget FY93/94: $2,278,414 for a total project cost of $4,556,828. Occupancy is projected for Summer 1994.

406. (3-3580-8500) (RL) Student Center Equipment: Equipment and furniture for student center. Budget FY93/94: $880,000.

407. (3-3580-8401) (RL) LRC Extension: 35,645 sq.ft. LRC extension. Budget FY92/93: $1,768,250; Budget FY93/94: $1,768,250 for a total project cost of $3,536,500.

408. (3-3580-8501) (RL) LRC Extension Equipment: Equipment and furniture extension. Budget FY93/94: $700,000.

409. (3-3580-8402) (RL) Bookstore: Construction of Bookstore 27,321 sq.ft. in new SRC addition. Budget FY92/93: $905,143; Budget FY93/94: $905,143 for a total project cost of $1,810,286.

410. (3-3580-8502) (RL) Bookstore Equipment: Equipment and furniture for Bookstore. Budget FY93/94: $100,000.

411. (3-3580-8301) (RL) A&E Fees: Architect/Engineering firm, LZT, fees for new Student Center for a total project cost of $888,752. Budget FY91/92: $400,000. Budget FY92/93: $280,000; FY93/94: $200,000. New construction ($11,181,374 x 5.78%) = $646,283. Remodeling ($1,608,000 x 8.9%) = $142,469. Reimbursables = $100,000.

412. ( ) (RL) SRC Extension - 3rd Floor: Construction of an unfinished third floor area shell. Does not include interior finishing for a total project cost of $1,277,760. Budget FY92/93: $638,880; FY93/94: $638,880.

413. (3-3050-8205) (KC) Plaza Deck Settlement Problem: Located by flag poles and Rainbow Dancer. FY92/93 Budget: $15,000.

Student Resource Center (cont'd)

414. (3-3250-8413) (JB) Research and Planning/Human Resources: Move these offices to space vacated by Vice President External Affairs' area. Budget FY91/92: $10,000.

415. (3-3050-8417) (JB) Paint Exterior of Building: FY91/92 budget: $25,000.

416. ( ) (KC) Remodel Game Room: Based upon student activities moving to new SRC addition, remodel existing game room in SRC for office space. Budget FY93/94: $480,000.

417. (3-3250-8410) (KC) Remodel Portion of Existing LRC: Remodel portion of existing LRC affected by the new addition. Budget FY93/94: $1,128,000.

418. (3-3250-8414) (JB) Computer Room Air Conditioner: Additional air conditioner to provide additional cooling and serve as a backup, per computer room consultant's report. Budget FY91/92: $50,000.

419. (3-3250-8415) (JB) Computer Services Offices: Remodel offices in Computing & Information to provide additional space, including modular furniture. FY91/92 Budget: $160,000.

420. (3-3250-8416) (JB) Carpeting/Soundproofing - Computer Services Training Room: FY91/92 Budget: $3,000.

421. (3-3250-8411) (KC) Hospitality Lab Extension: Remodeling of areas adjacent to existing hospitality food service labs to enlarge and create additional instructional space. FY93/94 Budget: $250,000.

422. (3-3250-8419) (JB) S2017 & 2020b MicroComputer Repair Area: FY91/92 Budget: $3,000. Completed 9/91.

423. ( ) (JB) Refurbish SRC Walkway Ceiling: FY92/93 Budget: $5,000.

424 ( ) (KC) Terrazzo Floor Repair: Repair cracks in the terrazzo floor of the SRC Building. FY93/94 Budget: $75,000.

Physical Education Building

500. (3-3300-8201) (KC) Roof Drains: Replace 29 P.E. roof drains. Budget FY91/92: $15,000.

502. (3-3300-8202) (KC) Service Drive Curbing: Need to install curbing in area in order to protect landscaping. Budget FY92/93: $35,000.

Physical Education Building (cont'd.)

505. (3-3300-8402) (TU) Doors East Side: replace doors on east side of P.E. Building. Budget FY91/92: $35,000. Scheduled for completion 12/91.

506. (3-3300-8403) (JB) PE Mechanical Room Leak: FY91/92 Budget: $20,000.

508. (3-3300-8203) (JB) Repaint Outdoor Track Lines: FY90/91 Budget: 15,000. Completed 9/91.

510. ( ) (KC) Add on to Weight Room/Aerobics Lab: Enlarge present weight room to end of building; switch fitness lab and weight room to give lab additional space and an outside entrance (necessary to stay open year round). FY92/93 Budget: $200,000

Arts Center

602. (3-3350-8401) (KC) Addition of Toilet and Shower Dressing Rooms: FY92/93 Budget: $35,000.

603. ( ) (KC) Modify Vent Printmaking & Sculpture: FY92/93 Budget: $15,000.

604. ( ) (KC) Addition to Box Office Space: FY93/94 Budget: $29,000. Expand box office to accommodate additional services and staff.

605. ( ) (KC) Replace Lighting Boards: Current boards malfunction frequently, causing flickering during performances. New boards will give us a totally new system under warranty and allow for improved future repair and update. FY92/93 Budget: $40,000.

General Budget

700. ( ) (JB) Cogeneration Project: Alternate power supply to service college during peak usage times when Commonwealth Edison cost/unit charges are highest, and during power outages. Project planned for 91/92 at an estimated cost of $2,900,000. Project payback is approximately 3-1/2 years. Transfers from Operations Building and Maintenance Fund are shown as revenue of $750,000 for FY93 through FY96.

General Budget (cont'd)

701. (3-3400-8702) (TU) CCTV Security System: Additional CCTV units to be purchased for exterior use in four locations on west campus. Utilization cameras would be surveillance of parking lots and grounds. Camera positions would be 1) Northwest corner of Building K; 2) Northeast corner of OCC Building; 3) IIT tower on the north side of Building M; 4) Northeast corner of Building K. All cameras would be wired back (microwaved) to Public Safety Office (SRC2040) and be monitored around the clock. Approximate cost would be $7,500 per CCTV unit. Additionally, 4 small microwave dishes (trans-receivers) would be needed to send and receive signals from west campus to Public Safety unless all cameras were hardwired through telephone wires running from west to east campus. Estimated cost of microwave dish of this type would be $32,000. Budget 91/92: $62,000. To be completed 12/5/91.

702. (3-3200-8417) (SE) Office Set-ups Faculty: FY91/92 budget: 60,000, FY92/93 budget: $40,000, FY93/94 through FY96/97: $15,000. The current year budget will include setups for faculty hired next fiscal year.

703. (3-3200-8418) (SE) Office Set-ups Classified: FY91/92 Budget: $30,000, FY92/93 budget: $25,000, and FY93/94 through FY96/97: $15,000. The current budget will include setups for classified to be hired next fiscal year.

704. (3-3200-8419) (SE) Classroom/Lounge Furniture: FY91/92 through FY96/97 Budget: $15,000.

705. (3-3400-8711) (JB) Fixed Equipment Replacement: Estimated replacement cost for fixed equipment based on ServiceMaster's guaranteed life program. FY93/94: $132,000; FY94/95: $500,000; FY95/96: $62,000; FY96/97: $140,000.

706. (3-3400-8201) (JB) Site Utility Survey: Project Budget: $35,000. Expenditures in FY90/91: $30,000. FY91/92 budget: 5,000. Completion scheduled for 12/91.

707. (3-3400-8403) (JB) General Building Leaks: FY91/92 Budget: $20,000; FY 92/93 Budget: $10,000; FY93/94 Budget: $10,000.

708. (3-3400-8301) (JB) Demolition of Park Farmhouse: FY92/93 Budget: $30,000.

709. (3-3400-8302 (JB) Archiving, Blue Prints, Specs: Set up blueprints and building modifications on a computer system for reference and ability to update. FY91/92 through FY93/94 budget: $10,000 each year.

710. (3-3400-8401) (JB) Carpeting Replacement: FY91/92 through FY95/96 Budget: $15,000 each year, per annual carpet replacement survey.

General Budget (cont'd)

711. ( ) (JB) Accessibility Study East Campus: Survey regarding accessibility for handicapped persons by examination of restrooms, drinking fountains, telephones, entrance doors, and interior and exterior layouts. Budget FY93: $15,000.

712. ( ) (RL) Master Planning: The 25-year enrollment growth projections will necessitate a new facilities master plan to plan for additional facilities, both on and off campus, to meet this anticipated growth. Budget FY91/92: $75,000.

Telephone System

800. (3-3450-8701) (EG) Telecommunications System: Capability of integrating data and video transmissions simultaneously on our existing telephone system. All college departments would benefit enabling an efficient electronic network mail system; more efficient communication and exchange of information among all college staff. Working with Computer Services. Completion date to be determined due to equipment and software availability. Estimated cost: $3,891,000. Project to be done in three phases. Budget FY91/92: $300,000; FY92/93: $2,000,000; FY93/94: $1,020,000; FY94/95: $571,000.

801. (3-3450-8702) (EG) Video Interconnect (ITFS): This process would allow video communications between various locations within the district. Study being completed in conjunction with telecommunications study. Projected total project cost: $1,313,000. FY93/94 Budget: $414,000. FY95/96 Budget: $899,000.

Regional Offices

820. (3-3550-xxxx) (CV) Remodel Basement of Eastern Regional Site: Remodel basement at cost of $40 per sq.ft. to include storage facility, study lounge, all purpose instruction room, faculty offices, classrooms, and an IBM/MAC Lab. FY92/93 Budget: $400,000.

821. (3-3560-8401) (CV) North Regional Site - Long term Lease and Renovation: The north region is in need of additional facilities as a permanent site. Several options have been discussed, including DAVEA center itself. We continue to need facilities in the region that will provide additional daytime classroom space as well as space for vocational/technical programs. The renovation of space at DAVEA is projected at $300,000 for 93/94. Discussions with DAVEA have begun in regard to college use of equipment and space.

Regional Offices (cont'd)

822. (3-3570-xxx) (CV) Remodel Basement of Southwest Regional Site: Remodel basement at cost of $40 per sq.ft. to include storage facility, study lounge, all purpose instruction room, faculty offices, classrooms, and an IBM/MAC Lab. FY92/93 Budget: $400,000.

823. (3-3570-8500) and (3-3550-8500) (CV) Furniture: Cost of furniture for regional offices. FY92/93 budget: $200,000.

824. (3-3550-8202) and (3-3570-8202) (DP) Signage (East and Southwest Sites): FY91/92 Budget: $45,000.

Other

999. (390-00--587-11) Contingency: Budgeted $88,000 FY92 and $100,000 FY93 through FY97.

lrconst2.
12/26/91

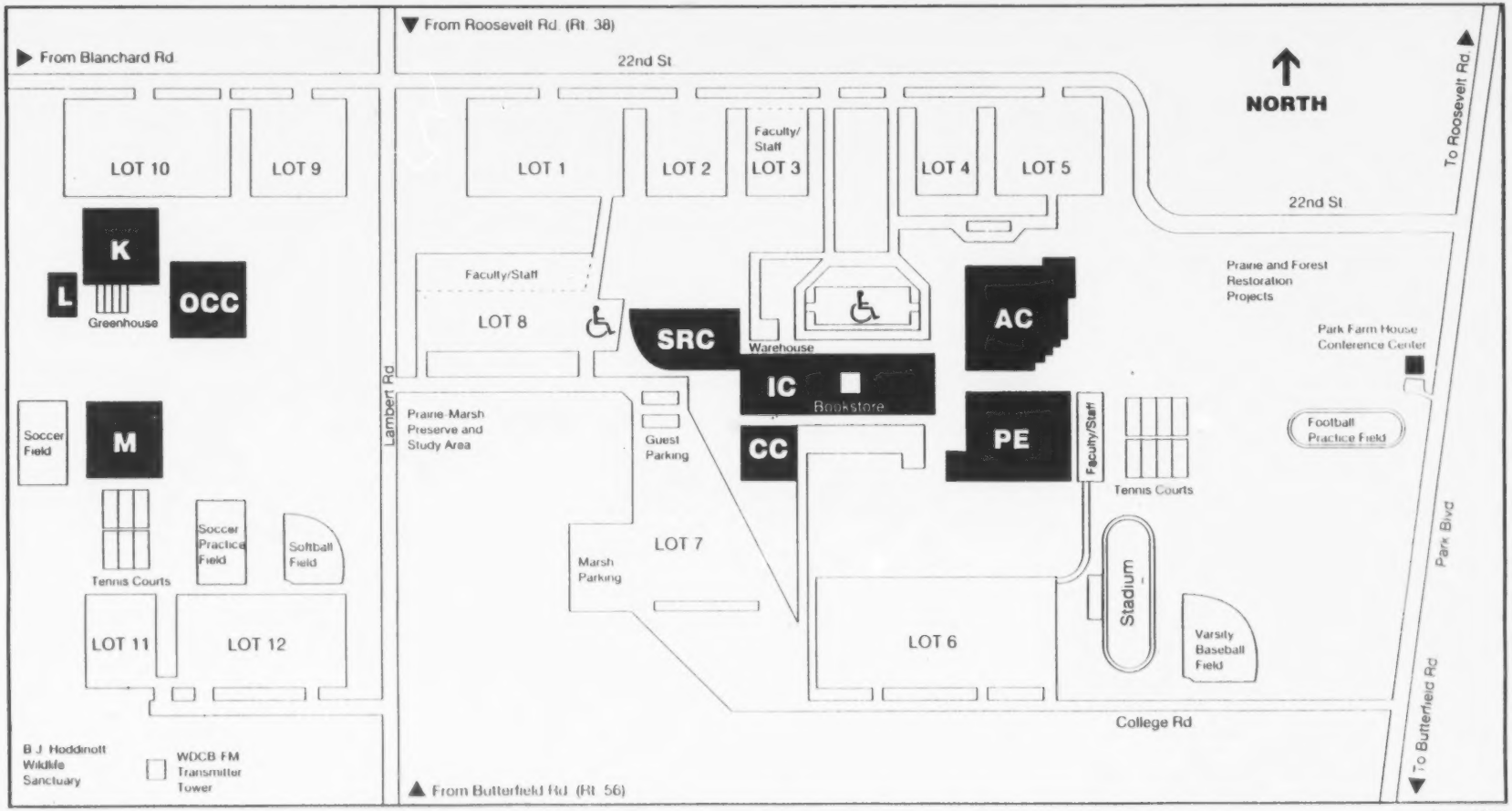
College of DuPage

Campus Map

22nd Street and Lambert Road
Glen Ellyn, IL 60137-6599
(708) 858-2800

LEGEND

AC	Arts Center	**OCC**	Open Campus Center
CC	Computing Center	**PE**	Physical Education and Community Recreation Center
IC	Instructional Center		
K	Building K		
M	Building M (Multi-University)	**SRC**	Student Resource Center



Revised 3/90

COLLEGE OF DUPAGE
LONG RANGE PLAN
CONSTRUCTION FUND

1/13/92

	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97
TRANS FROM OPER FUNDS	9,493,000	4,400,000	4,517,003	3,150,000		
RENTAL INCOME	202,657	204,867	207,210	209,693	212,325	215,115
TRANS FROM AUXILARY	200,000	200,000	200,000	300,000	300,000	300,000
INTEREST INCOME	621,588	399,632	23,778			
GRANTS FEDERAL	50,000					
GRANTS STATE	270,838				750,000	
TRANS FROM RENTAL ACCT		100,000	143,795			
TRANS COGENERATION SAV		750,000	750,000	750,000	750,000	
TOTAL REVENUES	10,838,083	6,054,499	5,841,786	4,409,693	2,012,325	515,115
EXPENDITURES	8,469,731	12,629,125	14,835,687	10,090,000	2,171,000	400,000
CURRENT RESULTS	2,368,352	-6,574,626	-8,993,901	-5,680,307	-158,675	115,115
BEG BAL JULY 1	9,486,419	11,854,771	5,280,145	-3,713,756	-9,394,063	-9,552,738
ENDING BALANCE	11,854,771	5,280,145	-3,713,756	-9,394,063	-9,552,738	-9,437,623

STATE SOURCES						
SRC BLDG REIMB	43,300					
BUILD ILLINOIS	227,538					
PLANETARIUM					750,000	
TOTAL STATE SOURCE	270,838				750,000	

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Table E

COLLEGE OF DU PAGE
LONG RANGE PLAN
TAXES

The College receives tax monies from all taxpayers residing in the College District. The tax is based on a tax rate which is used to calculate the amount owed based upon the property owner's assessed valuation (1/3 of market value). For example, the owner of a $150,000 home would pay $104.55 to the College for 1990 taxes using the tax rate of $.2091 per $100 of assessed valuation.

	Assessed Valuation	$50,000 (1/3 of $150,000)
x	Tax Rate	x.2091
	Sub Total	$10,455
	($100 per assessed valuation)	÷ 100
+	Total Tax Due	$104.55

The $104.55 is the tax extension amount.

TIMETABLE

The following is a tentative timetable of events and who is responsible for each event in order for taxes to be assessed and collected by the College.

	Date	Event	Responsible
Tax Levy Year	July	Board action on Estimated Tax Levy and Notice of Public Hearing	Board of Trustees
	July	Advertise Tax Levy Hearing (must be advertised between 7 and 14 days prior to hearing)	Controller
	August	Board action to Adopt Tax Levy (Certificate of Tax Levy)	Board of Trustees
	September	File Certificate of Tax Levy with each County (deadline is last Tuesday in December)	Controller
Year after Tax Levy Year	March	Tax rates are calculated based on final assessed valuations determined by assessors and the amount of funds requested by the College	County Clerk
	May	Tax bills are sent out to all taxpayers.	County Treasurer
	June	Taxes are paid by taxpayers to County Treasurer who collects and then forwards fund to the College	Tax payer & County Treasurer

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EXCEEDING 105% OF PREVIOUS YEAR'S TAX EXTENSION

When a District levies more than 105% of the previous year's tax extensions, the District must have at least one public hearing regarding the proposed tax extension. The notice must appear no more than 14 days nor less than 7 days prior to the date of the public hearing. The notice must be published in each County in a newspaper of general circulation.

PERCENT OF DISTRICT BURDEN

After assessed valuations have been determined for the total area of the District within each County, the State Department of Revenue determines an equitable allocation of the tax burden in taxing Districts which overlap into more than one County. This percent is determined by the State Department of Revenue's determination of what levels each County has assessed property in relation to each other. This percent of burden is multiplied by the total tax dollars requested by the College to determine for each County the total dollars to be assessed. This dollar amount is divided by the total assessed valuation of College District assessed valuation within the County and divided by 100. This process results in each County having different tax rates.

TAX CAP

The tax cap legislation allows an increase to the tax extension of 5% or the Consumer Price Index (CPI) annual increase whichever is lower and the total of new construction. The CPI used is for the year prior to the levy year.

For example, if the total tax extension for the 1990 levy was $25,000,000 and the CPI for 1990 was 4.5% and new construction for 1991 was 1%, the College could levy a tax extension of $26,375,000. The calculation of this amount is as follows:

1990 Tax Extension	$25,000,000
4.5% of 1990 Extension (CPI lower than 5%)	1,125,000
New Construct 1%	250,000
Maximum 1991 Tax Extension	$26,375,000

The tax levy must be filed by the last Tuesday in December which is prior to March when the final assessed valuations are known. Therefore, the tax levy must be filed before the maximum tax extension can be determined. The County Clerk will reduce all tax levies to the maximums allowed.

Currently the tax cap is a restriction on the total of all tax funds of the College. The College may allocate tax dollars among the four funds by notifying the County Clerk of its intention to do so.

The College max increase above the 5% or CPI maximums by a voter referendum requesting that a greater percent of increase be allowed in a specific year. The new base established in this process would be used to begin the process for the next levy year.

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MAXIMUM LEVIES

The maximum tax rates currently allowed by the College are as follows:

	Maximum per $100 of Assessed Valuation
Educational Fund	17.5¢
Operations Building and Maintenance Fund	3.0¢
Audit	.5¢
Liability Protection & Settlement Fund	No Limit

In order to increase the maximum rates, a voter referendum would be required. The tax cap legislation previously described will be more prohibitive than these maximum rates as long as assessed valuations increase at a greater percentage than the total percent allowed in the tax cap process. Therefore, tax rates will most likely be dropping in the next few years.

ACCOUNTING FOR TAXES

Taxes are collected on a calendar year basis and the College operates on a July 1 to June 30 fiscal year. Taxes levied in 1991 are collected in 1992. Because of this the taxes are split into two fiscal years. Of the 1991 levy taxes collected in 1992, approximately one-half are recorded in fiscal year 1992 and the other half in fiscal year 1993. The 1991 taxes that are recorded in fiscal year 1992 are those taxes that are received by the College by August 29, 1992 (sixty days after the end of the fiscal year). This accounting rule is per generally accepted accounting principles (GAAP) for governmental units.

On page 28 the Operating Funds Plan show a net local taxes for fiscal year 1991-92 of $30,949,760 which is calculated as follows:

	LEVY AMOUNT	% TO FY92	AMOUNT
Levy year taxes 1990	29,802,992	48.5%	14,454,451
Levy year taxes 1991	32,331,728	51.5%	16,650,840
TOTAL			31,105,291
Estimated collection rate			99.5%
Net local taxes for 1991-92			30,949,760

The tax for a given fiscal year is made up of approximately one half of two separate calendar year tax collections. Percents shown for each year are based on historical data. The .995 represents a 99.5% estimated collection rate.

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PROPOSED PLAN FOR TAXES

Page 60 is a schedule which shows the tax rates and tax extensions for each fund for the tax levy years 1990 to 1995. The levy for Audit Fund and Liability Protection and Settlement Fund are reduced to minimum for 1991 based on the premise that the tax cap legislation will be modified in the current year to exclude the two funds from the cap. If that does occur, it will leave the College in a position of having a higher base in the Operating Funds for future taxes. The actual 1991 tax rate will not be know until March 1992 when the County Clerk calculates the maximum tax rate allowed under the new tax cap legislation. Based on the assumptions used, the total College tax rate is estimated to decline by 1.51¢ per $100 of assessed valuation from the 1990 tax rate of 20.91¢ to an estimated rate of 19.40¢ in 1995.

HISTORICAL AND PROJECTED TAX RATES AND HISTORICAL TAX EXTENSIONS

Page 61 shows the historical tax rates and tax extensions for all College funds from levy year 1983 to 1990, the estimated rates and extensions for 1991 to 1995. The tax rate estimates are shown declining each year. This is because assessed valuations are estimated to increase at an annual rate greater than the tax extension increase being allowed by the tax cap on tax extensions.

COLLEGE OF DUPAGE
LONG RANGE PLAN
OPERATING FUNDS

1/13/92

PAGE 1

	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97
TAX LEVY YEAR	1990	1991	1992	1993	1994	1995
ASSESSED VALUATIONS	14,729,093,120	16,098,897,920	17,225,818,112	18,431,623,168	19,721,834,496	21,102,362,624
ANNUAL PERCENT INCREASE		9.30	7.00	7.00	7.00	7.00
TAX EXTENSIONS						
OPERATING FUNDS	29,802,992	32,331,728	32,891,488	34,884,896	36,923,072	39,100,400
LIAB PROT STTLEMNT	957,391	402,472	1,429,742	1,492,961	1,636,912	1,772,597
AUDIT	44,187		51,677	55,295	59,165	63,307
TOTAL TAX LEVIES	30,804,560	32,734,192	34,372,896	36,433,152	38,619,136	40,936,304
ANNUAL PERCENT INCREASE		6.26	5.01	5.99	6.00	6.00
TAX RATES						
OPERATING FUNDS	0.2023	0.2008	0.1909	0.1893	0.1872	0.1853
LIAB PROT & SETTMNT	0.0065	0.0025	0.0083	0.0081	0.0083	0.0084
AUDIT	0.0003		0.0003	0.0003	0.0003	0.0003
TOTAL TAX RATES	0.2091	0.2033	0.1995	0.1977	0.1958	0.1940
ANNUAL PERCENT INCREASE		-2.78	-1.86	-0.94	-0.93	-0.93
CALC NET LOCAL TAXES						
OPERATING FUNDS						
TAX EXTENSION	29,802,992	32,331,728	32,891,488	34,884,896	36,923,072	39,100,400
CURRENT LEVY 48.5%	14,454,451	15,680,888	15,952,371	16,919,168	17,907,680	18,963,680
FUTURE LEVY 51.5%	16,650,839	16,939,104	17,965,712	19,015,376	20,136,704	21,372,496
LESS EST NONCOLLECTIONS	155,526	163,100	169,590	179,673	190,222	201,681
NET LOCAL TAXES	30,949,760	32,456,880	33,748,480	35,754,864	37,854,160	40,134,480
ANNUAL PERCENT INCREASE		4.87	3.98	5.95	5.87	6.02

I-09-60

COLLEGE OF DuPAGE
LONG RANGE PLAN
Tax Distribution

Fiscal Year	Levy Year	Educational	Operations & Maintenance	Operating Total	% Annual Change	Bond & Interest	Other	Total Tax Rate		% Annual Change
Tax Rate (Per $100 of Assessed Valuation)										
1984 & 85	1983	0.1750	0.0300	0.2050		0.0358	0.0027	0.2435		
1985 & 86	1984	0.1750	0.0300	0.2050	0.00%	0.0357	0.0024	0.2431		-0.16%
1986 & 87	1985	0.1750	0.0300	0.2050	0.00%	0.0414	0.0041	0.2505		3.04%
1987 & 88	1986	0.1720	0.0295	0.2015	-1.71%	0.0457	0.0078	0.2550		1.80%
1988 & 89	1987	0.1676	0.0288	0.1964	-2.53%	0.0282	0.0113	0.2359		-7.49%
1989 & 90	1988	0.1727	0.0298	0.2025	3.11%		0.0072	0.2097		-11.11%
1990 & 91	1989	0.1660	0.0285	0.1945	-3.95%		0.0071	0.2016		-3.86%
1991 & 92	1990	0.1727	0.0296	0.2023	4.01%		0.0068	0.2091		3.72%
1992 & 93	1991	0.1714	0.0294	0.2008	-0.74%		0.0025	0.2033	est.	-2.77%
1993 & 94	1992	0.1630	0.0279	0.1909	-4.93%		0.0086	0.1995	est.	-1.87%
1994 & 95	1993	0.1616	0.0277	0.1893	-0.84%		0.0084	0.1977	est.	-0.90%
1995 & 96	1994	0.1598	0.0274	0.1872	-1.11%		0.0086	0.1958	est.	-0.96%
1996 & 97	1995	0.1582	0.0271	0.1853	-1.01%		0.0087	0.1940	est.	-0.92%
Tax Extension										
1984 & 85	1983	13,038,982	2,270,213	15,309,195		2,653,495		17,962,690		
1985 & 86	1984	13,075,612	2,272,593	15,348,205	0.25%	2,712,291	182,339	18,242,835		1.56%
1986 & 87	1985	13,825,065	2,366,075	16,191,140	5.49%	3,353,260	327,129	19,871,529		8.93%
1987 & 88	1986	15,185,449	2,598,245	17,783,694	9.84%	4,025,873	684,204	22,493,771		13.20%
1988 & 89	1987	17,176,155	2,949,811	20,125,966	13.17%	2,887,501	1,153,788	24,167,255		7.44%
1989 & 90	1988	19,894,032	3,419,647	23,313,679	15.84%	0	850,475	24,164,154		-0.01%
1990 & 91	1989	21,490,068	3,683,755	25,173,823	7.98%	0	908,286	26,082,109		7.94%
1991 & 92	1990	25,442,814	4,360,178	29,802,992	18.39%	0	1,001,578	30,804,570		18.11%
1992 & 93	1991	27,601,596	4,730,132	32,331,728	8.48%	0	402,472	32,734,200	est.	6.26%
1993 & 94	1992	28,079,463	4,812,025	32,891,488	1.73%	0	1,481,419	34,372,907	est.	5.01%
1994 & 95	1993	29,781,236	5,103,660	34,884,896	6.06%	0	1,548,256	36,433,152	est.	5.99%
1995 & 96	1994	31,521,227	5,401,845	36,923,072	5.84%	0	1,696,077	38,619,149	est.	6.00%
1996 & 97	1995	33,380,011	5,720,389	39,100,400	5.90%	0	1,835,904	40,936,304	est.	6.00%

LONG RANGE PLAN
ALTERNATIVE PLANS
OPERATING FUNDS

In order to analyze major issues more closely, alternative plans have been developed. In these plans, the assumptions as defined for the Operating Funds Long Range Plan are held constant and only the item described for each alternative has been modified.

1. **Tax Levy referendum to increase taxes over tax cap**

   In order to raise taxes, the college must obtain approval through a vote of the District by requesting to exceed the tax cap of 5% or CPI whichever is less. The plan shows the effect of requesting a 10% increase in FY94 (1992 levy). The 1991 Consumer Price Index (CPI) was 3.1% which means that the tax cap for the 1992 levy is 3.1% plus the percent of assessed valuation attributable to new construction. If we assume new construction is 1%, the referendum to increase the annual percent over the 3.1% cap would state a 9% annual increase. The increase raises the base for subsequent years.

2. **Elimination of Tax Cap**

   This plan shows the effect of the new tax cap legislation being eliminated in FY95 (1993 levy) and the college assessing the maximum tax rate of 20.5 ¢ per $100 of assessed valuation.

3. **Salary Increases at 6%**

   The plan shows the effect of FY93 through FY97 salaries being raised at 6% rather than 5% as in the original plan.

4. **Tuition Increase**

   This plan shows the effect of raising tuition $1.00 per quarter credit hour in FY94 and carrying that out to FY95 through FY97.

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1. TAX REFERENDUM IN FY94(1992 LEVY) TO INCREASE TAXES BY AN ADDITIONAL 10%

COLLEGE OF DUPAGE
LONG RANGE PLAN
OPERATING FUNDS

1/13/92

	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97
TUITION AND ART FEE RATE	19.80	20.75	21.75	22.70	23.70	24.65
LEVY YEAR	1990	1991	1992	1993	1994	1995
TAX RATES						
OPERATING FUNDS	0.2023	0.2008	0.2004	0.1987	0.1965	0.1945
LIAB PROT & SETTLMNT	0.0065	0.0025	0.0083	0.0081	0.0083	0.0084
AUDIT FUND	0.0003		0.0003	0.0003	0.0003	0.0003
TOTAL TAXES	0.2091	0.2033	0.2090	0.2071	0.2051	0.2032
STATE REIMBURSEMENT AVERAGE RATE	29.35	28.76	29.63	30.51	32.04	33.64
ANNUAL TUITION FTE	16,566	17,229	17,745	18,278	18,826	19,391
ANNUAL MID QUARTER FTE	15,612	16,236	16,724	17,225	17,742	18,274
ANNUAL APPORTION FTE	14,065	14,628	15,213	15,669	16,139	16,623
ANNUAL FUNDED FTE	12,811	13,424	14,065	14,628	15,213	15,669
ASSESSED VALUATION	14,729,093,120	16,098,897,920	17,225,818,112	18,431,623,168	19,721,834,496	21,102,362,624
LEVY YEAR TAXES	29,802,992	32,331,728	34,526,192	36,619,808	38,762,064	41,049,728
TAX REVENUE PER FTE	1,909	1,991	2,065	2,126	2,185	2,246
ASSESSED VAL PER FTE	1,047,216	1,100,583	1,132,331	1,176,305	1,221,987	1,269,443
NET LOCAL TAXES	30,949,760	33,294,560	35,426,368	37,534,448	39,740,496	42,202,544
TOTAL REVENUES	60,825,280	64,008,096	68,391,120	72,607,472	77,465,856	82,727,408
TOTAL EXPENDITURES	55,751,280	60,564,832	65,072,336	69,655,648	74,505,504	79,602,320
TOTAL TRANSFERS	10,838,470	5,997,852	5,817,000	4,300,000	1,150,000	400,000
UNEXPENDED FUNDS	897,188					
CURRENT RESULTS	-4,867,282	-2,554,588	-2,498,216	-1,348,176	1,810,352	2,725,088
BEGINNING FUND BALANCE	21,200,768	16,333,486	13,778,898	11,280,682	9,932,506	11,742,858
CUMULATIVE FUND BALANCE	16,333,486	13,778,898	11,280,682	9,932,506	11,742,858	14,467,946
FUND BALANCE TARGET	10,948,550	11,521,457	12,310,401	13,069,344	13,943,854	14,890,933

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2. ELIMINATION OF TAX CAP LEGISLATION IN FY95(1993 LEVY)

COLLEGE OF DUPAGE
LONG RANGE PLAN
OPERATING FUNDS

1/13/92

PAGE 1

	1991-92	1992-93	1993-94	1995-96	1995-96	1996-97
TUITION AND ART FEE RATE	19.80	20.75	21.75	22.70	23.70	24.65
LEVY YEAR	1990	1991	1992	1993	1994	1995
TAX RATES						
OPERATING FUNDS	0.2023	0.2008	0.1909	0.2050	0.2050	0.2050
LIAB PROT & SETTLMNT	0.0065	0.0025	0.0083	0.0081	0.0083	0.0084
AUDIT FUND	0.0003		0.0003	0.0003	0.0003	0.0003
TOTAL TAXES	0.2091	0.2033	0.1995	0.2134	0.2136	0.2137
STATE REIMBURSEMENT AVERAGE RATE	29.35	28.76	29.63	30.51	32.04	33.64
ANNUAL TUITION FTE	16,566	17,229	17,745	18,278	18,826	19,391
ANNUAL MID QUARTER FTE	15,612	16,236	16,724	17,225	17,742	18,274
ANNUAL APPORTION FTE	14,065	14,628	15,213	15,669	16,139	16,623
ANNUAL FUNDED FTE	12,811	13,424	14,065	14,628	15,213	15,669
ASSESSED VALUATION	14,729,093,120	16,098,897,920	17,225,818,112	18,431,623,168	19,721,834,496	21,102,362,624
LEVY YEAR TAXES	29,802,992	32,331,728	32,891,488	37,784,816	40,429,760	43,259,840
TAX REVENUE PER FTE	1,909	1,991	1,967	2,194	2,279	2,367
ASSESSED VAL PER FTE	1,047,216	1,100,583	1,132,331	1,176,305	1,221,987	1,269,443
NET LOCAL TAXES	30,949,760	32,456,896	35,234,480	38,951,216	41,677,808	44,447,664
TOTAL REVENUES	60,825,280	63,170,432	68,117,984	73,991,744	79,500,672	85,232,528
TOTAL EXPENDITURES	55,751,280	60,564,832	65,072,336	69,655,648	74,505,504	79,602,320
TOTAL TRANSFERS	10,838,470	5,997,852	5,817,000	4,300,000	1,150,000	400,000
UNEXPENDED FUNDS	897,188					
CURRENT RESULTS	-4,867,282	-3,392,252	-2,771,352	36,096	3,845,168	5,230,208
BEGINNING FUND BALANCE	21,200,768	16,333,486	12,941,234	10,169,882	10,205,978	14,051,146
CUMULATIVE FUND BALANCE	16,333,486	12,941,234	10,169,882	10,205,978	14,051,146	19,281,344
FUND BALANCE TARGET	10,948,550	11,370,677	12,261,237	13,318,513	14,310,120	15,341,855

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3. SALARY INCREASES AT 6%

COLLEGE OF DUPAGE
LONG RANGE PLAN
OPERATING FUNDS

1/13/92

PAGE 1

	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97
TUITION AND ART FEE RATE	19.80	20.75	21.75	22.70	23.70	24.65
LEVY YEAR	1990	1991	1992	1993	1994	1995
TAX RATES						
OPERATING FUNDS	0.2023	0.2008	0.1909	0.1893	0.1872	0.1853
LIAB PROT & SETTLMNT	0.0065	0.0025	0.0083	0.0081	0.0083	0.0084
AUDIT FUND	0.0003		0.0003	0.0003	0.0003	0.0003
TOTAL TAXES	0.2091	0.2033	0.1995	0.1977	0.1958	0.1940
STATE REIMBURSEMENT						
AVERAGE RATE	29.35	28.76	29.63	30.51	32.04	33.64
ANNUAL TUITION FTE	16,566	17,229	17,745	18,278	18,826	19,391
ANNUAL MID QUARTER FTE	15,612	16,236	16,724	17,225	17,742	18,274
ANNUAL APPORTION FTE	14,065	14,628	15,213	15,669	16,139	16,623
ANNUAL FUNDED FTE	12,811	13,424	14,065	14,628	15,213	15,669
ASSESSED VALUATION	14,729,093,120	16,098,897,920	17,225,818,112	18,431,623,168	19,721,834,496	21,102,362,624
LEVY YEAR TAXES	29,802,992	32,331,728	32,891,488	34,884,896	36,923,072	39,100,400
TAX REVENUE PER FTE	1,909	1,991	1,967	2,025	2,081	2,140
ASSESSED VAL PER FTE	1,047,216	1,100,583	1,132,331	1,176,305	1,221,987	1,269,443
NET LOCAL TAXES	30,949,760	32,456,896	33,748,496	35,754,880	37,854,160	40,134,512
TOTAL REVENUES	60,825,280	63,115,424	66,570,256	70,489,904	75,014,016	79,814,384
TOTAL EXPENDITURES	55,751,280	60,886,080	65,909,376	71,093,792	76,631,216	82,508,144
TOTAL TRANSFERS	10,838,470	5,997,852	5,817,000	4,300,000	1,150,000	400,000
UNEXPENDED FUNDS	897,188					
CURRENT RESULTS	-4,867,282	-3,768,508	-5,156,120	-4,903,888	-2,767,200	-3,093,760
BEGINNING FUND BALANCE	21,200,768	16,333,486	12,564,978	7,408,858	2,504,970	-262,230
CUMULATIVE FUND BALANCE	16,333,486	12,564,978	7,408,858	2,504,970	-262,230	-3,355,990
FUND BALANCE TARGET	10,948,550	11,360,776	11,982,646	12,688,182	13,502,522	14,366,589

4. INCREASE TUITION $1.00 PER CREDIT HOUR IN FY94

COLLEGE OF DUPAGE
LONG RANGE PLAN
OPERATING FUNDS

1/13/92

	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97
TUITION AND ART FEE RATE	19.80	20.75	22.75	23.70	24.70	25.65
LEVY YEAR	1990	1991	1992	1993	1994	1995
TAX RATES						
OPERATING FUNDS	0.2023	0.2008	0.1909	0.1893	0.1872	0.1853
LIAB PROT & SETTLMNT	0.0065	0.0025	0.0083	0.0081	0.0083	0.0084
AUDIT FUND	0.0003		0.0003	0.0003	0.0003	0.0003
TOTAL TAXES	0.2091	0.2033	0.1995	0.1977	0.1958	0.1940
STATE REIMBURSEMENT AVERAGE RATE	29.35	28.76	29.63	30.51	32.04	33.64
ANNUAL TUITION FTE	16,566	17,229	17,745	18,278	18,826	19,391
ANNUAL MID QUARTER FTE	15,612	16,236	16,724	17,225	17,742	18,274
ANNUAL APPORTION FTE	14,065	14,628	15,213	15,669	16,139	16,623
ANNUAL FUNDED FTE	12,811	13,424	14,065	14,628	15,213	15,669
ASSESSED VALUATION	14,729,093,120	16,098,897,920	17,225,818,112	18,431,623,168	19,721,834,496	21,102,362,624
LEVY YEAR TAXES	29,802,992	32,331,728	32,891,488	34,884,896	36,923,072	39,100,400
TAX REVENUE PER FTE	1,909	1,991	1,967	2,025	2,081	2,140
ASSESSED VAL PER FTE	1,047,216	1,100,583	1,132,331	1,176,305	1,221,987	1,269,443
NET LOCAL TAXES	30,949,760	32,456,896	33,748,496	35,754,880	37,854,160	40,134,512
TOTAL REVENUES	60,825,280	63,170,432	67,437,168	71,477,984	76,221,472	81,248,432
TOTAL EXPENDITURES	55,751,280	60,564,832	65,072,336	69,655,648	74,505,504	79,602,320
TOTAL TRANSFERS	10,838,470	5,997,852	5,817,000	4,300,000	1,150,000	400,000
UNEXPENDED FUNDS	897,188					
CURRENT RESULTS	-4,867,282	-3,392,252	-3,452,168	-2,477,664	565,968	1,246,112
BEGINNING FUND BALANCE	21,200,768	16,333,486	12,941,234	9,489,066	7,011,402	7,577,370
CUMULATIVE FUND BALANCE	16,333,486	12,941,234	9,489,066	7,011,402	7,577,370	8,823,482
FUND BALANCE TARGET	10,948,550	11,370,677	12,138,690	12,866,037	13,719,864	14,624,717

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COLLEGE OF DuPAGE
LONG RANGE PLAN

Other Taxes

INTRODUCTION

The Other Taxes include the following funds:

1. Liability Protection and Settlement Fund
2. Audit Fund

In order to review the historical and projection of all tax levies see page 61.

A table showing the historical data and a 5 year projection is shown for each fund.

The Liability, Protection and Settlement Fund is established by Chapter 85, Section 9-107 of Illinois Revised Statutes. The tort liability, unemployment and worker's compensation levy is recorded in this fund. The monies in this fund, including interest earned on the assets of this fund, should be used only for the payment of tort liability, unemployment or worker's compensation insurance or claims.

Chapter 85, Section 9-107 has been revised to include property insurance or claims. The Social Security Enabling Act has been amended to allow for the increase in the tax levy an amount sufficient to pay the employer's share of the Medicare taxes imposed by the Federal Government on those employees hired on or after March 1, 1986.

COLLEGE OF DuPAGE
LONG RANGE PLAN
LIABILITY, PROTECTION AND SETTLEMENT FUND

	ACTUAL 1988-89	ACTUAL 1989-90	ACTUAL 1990-91	BUDGET 1991-92
LEVY YEAR	1987	1988	1989	1990
TAX LEVY	0.0107	0.0070	0.0068	0.0065
ASSESSED VALUATION	10,307,827,207	11,486,693,607	12,946,014,985	14,729,096,594
TAXES FOR LEVY YEAR	1,110,958	804,069	880,329	978,500
NET LOCAL TAXES	1,041,529	831,621	933,341	1,094,366
INTEREST ON INVESTMENTS	11,214	60,198	43,285	0
OTHER REVENUE		28,155	50,598	77,500
TOTAL REVENUE	1,052,743	919,974	1,027,224	1,171,866
EXPENDITURES				
WORKER'S COMP.	109,626	163,773	274,727	275,000
TORT LIABILITY	270,394	241,788	300,109	319,700
UNEMPLOYMENT	12,222	63,681	39,374	65,000
PROPERTY & OTHER INS.	97,288	167,709	158,649	197,500
MEDICARE	98,491	137,185	182,605	234,000
SOCIAL SECURITY				380,000
TOTAL EXPENDITURES	588,021	774,136	955,464	1,471,200
CURRENT RESULTS	464,722	145,838	71,760	(299,334)
BEGINNING BALANCE JULY 1	(7,225)	457,497	603,335	675,095
ENDING BALANCE	457,497	603,335	675,095	375,761

COLLEGE OF DUPAGE
LONG RANGE PLAN
LIAB PROT & SETTLEMENT FUND

12/30/91

	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97
LEVY YEAR	1990	1991	1992	1993	1994	1995
TAX LEVY	0.0065	0.0025	0.0083	0.0081	0.0083	0.0084
ASSESSED VAL	14,729,093,120	16,098,897,920	17,225,818,112	18,431,623,168	19,721,834,496	21,102,362,624
TAXES FOR LEVY YEAR	957,391	402,472	1,429,742	1,492,961	1,636,912	1,772,597
REVENUES						
NET LOCAL TAXES	698,618	870,641	1,451,528	1,551,382	1,690,830	1,830,861
INTEREST INCOME	44,758	45,130	53,522	66,550	77,018	84,501
STUDENT FEES	21,500	22,790	24,157	25,607	27,143	28,772
INSURANCE PROCEEDS	52,500	55,125	57,881	60,775	63,814	67,005
TOTAL REVENUES	817,376	993,686	1,587,089	1,704,314	1,858,805	2,011,138
EXPENDITURES						
WORKERS' COMP	300,000	330,000	363,000	399,300	439,230	483,153
TORT LIABILITY	319,700	351,670	386,837	425,521	468,073	514,880
UNEMPLOYMENT	50,000	55,000	60,500	66,550	73,205	80,525
PROPERTY INSURANCE	197,500	217,250	238,975	262,872	289,160	318,075
MEDICARE	234,000	280,800	336,960	404,352	485,222	582,267
SOCIAL SECURITY	45,000	48,600	52,488	56,687	61,222	66,120
TOTAL EXPENDITURES	1,146,200	1,283,319	1,438,759	1,615,281	1,816,110	2,045,019
CURRENT RESULTS	-328,824	-289,633	148,330	89,033	42,695	-33,881
BEG BAL JULY 1	675,095	346,271	56,638	204,968	294,001	336,696
ENDING BALANCE	346,271	56,638	204,968	294,001	336,696	302,815

PLANNING ASSUMPTIONS ANNUAL % INCREASES	
WORKERS' COMP	10
TORT LIABILITY	10
UNEMPLOYMENT	10
PROPERTY INSURANCE	10
MEDICARE	20
SOCIAL SECURITY	8

The Audit Fund is a Special Revenue Fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes. The Audit Fund is established by Chapter 85, Section 709 of Illinois Revised Statutes for recording the payment of auditing expenses. The source of revenue in this fund is the audit tax levy and monies in this fund are used only for the payment of auditing expenses.

COLLEGE OF DuPAGE
LONG RANGE PLAN
AUDIT FUND

	ACTUAL 1988-89	ACTUAL 1989-90	ACTUAL 1990-91	BUDGET 1991-92
LEVY YEAR	1987	1988	1989	1990
TAX LEVY	0.0005	0.0004	0.0003	0.0003
ASSESSED VALUATION	10,307,827,207	11,486,693,607	12,946,014,985	14,729,096,594
TAXES FOR LEVY YEAR	48,792	45,947	38,838	42,230
NET LOCAL TAXES	51,341	47,387	55,285	42,845
EXPENDITURES	31,270	44,200	34,630	45,000
CURRENT RESULTS	20,071	3,187	20,655	(2,155)
BEGINNING BALANCE JULY 1	26,333	46,404	49,591	70,246
ENDING BALANCE	46,404	49,591	70,246	68,091

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COLLEGE OF DUPAGE
LONG RANGE PLAN
AUDIT FUND

12/30/91

	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97
LEVY YEAR	1990	1991	1992	1993	1994	1995
TAX LEVY	0.0003		0.0003	0.0003	0.0003	0.0003
ASSESSED VAL	14,729,093,120	16,098,897,920	17,225,818,112	18,431,623,168	19,721,834,496	21,102,362,624
TAXES FOR LEVY YEAR	44,187		51,677	55,295	59,165	63,307
REVENUES						
NET LOCAL TAXES	23,742	23,653	53,075	56,790	60,765	65,019
EXPENDITURES						
AUDIT FEES	45,000	46,600	48,400	53,240	58,564	64,420
CURRENT RESULTS	-21,258	-22,947	4,675	3,550	2,201	598
BEG BAL JULY 1	70,246	48,988	26,041	30,715	34,265	36,467
ENDING BALANCE	48,988	26,041	30,715	34,265	36,467	37,065

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COLLEGE OF DUPAGE
LONG RANGE PLAN

AUXILIARY ENTERPRISE FUND
1992 through 1997

Introduction

An Auxiliary Enterprise is an entity that exists to furnish goods or services to students, faculty or staff and that charges a fee directly related to, although not necessarily equal to, the cost of the goods or services. At the College of DuPage we categorize the auxiliary accounts into three areas:

1. General Auxiliary
2. Student Activities
3. Specialized Accounts

The General Auxiliary accounts consist of Food Service, Bookstore, Auxiliary Service Office, Locker Rentals and Interest on Investments.

Student Activities auxiliary accounts are funded by the $1.20 service fee per credit hour charged to all students. Most of the Student Activities accounts generate revenue in addition to the student fee. The major accounts consist of Students Activities, Arts, Athletics, Open College and Alumni Affairs.

The Specialized Auxiliary accounts are created as specific needs arise to operate an individual self supporting account. The accounts that now exist are Child Development Center, Computer Services, Athletic Tournament, Materials Marketing, LRC, Production Services, P.E. Facilities, Automotive Services, Bio-Feedback, Arts Center, and outside rentals.

This report consists of a three year historical table and a five year plan for each of the three categories of Auxiliary Enterprise accounts.

COLLEGE OF DUPAGE
AUXILIARY ENTERPRISE FUND
THREE YEAR PROFIT AND LOSS STATEMENTS

	BALANCE 6/30/88	1988-89 REVENUE	1988-89 EXPENDITURE	1988-89 PROFIT (LOSS)	1988-89 TRANSFERS IN (OUT)	1989-90 REVENUE	1989-90 EXPENDITURE	1989-90 PROFIT (LOSS)	1989-90 TRANSFERS IN (OUT)	1990-91 REVENUE	1990-91 EXPENDITURE	1990-91 PROFIT (LOSS)	1990-91 TRANSFERS IN (OUT)	BALANCE 6/30/91
GENERAL AUXILIARY														
Food Service	78,605	1,049,178	927,890	121,488		1,176,938	1,177,732	(1,794)	(32,363)	1,306,292	1,270,834	37,458	(32,869)	170,525
Bookstore	0	442,394	200,137	242,257	(70,000)	450,000	202,370	247,630	(419,887)	559,991	247,548	312,443	(312,443)	0
Auxil Serve Dir	184,465	2,435	92,527	(90,092)			97,102	(97,102)	391,031	29,247	136,168	(106,921)	293,498	574,879
Interest on Investments	0	87,399		87,399		103,227	1,345	101,882	(189,281)	96,188		96,188	(96,188)	0
Subtotal	263,070	1,581,406	1,220,354	361,052	(70,000)	1,729,165	1,478,549	250,616	(250,500)	1,995,718	1,654,550	341,168	(150,000)	745,404
STUDENT ACTIVITIES														
Student Activities Fees	54,786	3,308		3,308		(3,261)		(3,261)	(19,886)	5,266		5,266		40,213
Student Activities	65,736	504,171	535,707	(31,536)		471,643	466,270	5,373		482,651	487,749	(25,098)		14,475
Arts	21,880	321,334	353,552	(32,218)		368,485	342,920	25,565		494,380	432,979	61,361		78,708
Athletics	(24,094)	264,624	239,408	26,216		258,378	285,485	(27,107)		319,366	282,674	36,724		10,739
Open College	7,087	(488)	4,793	(5,281)		8,533	8,049	2,484		11,981	10,492	1,489		5,759
Alumni Affairs	15,791	20,696	15,869	4,827		14,756	32,129	(17,373)		25,066	30,999	(5,934)		(2,669)
Subtotal	141,186	1,113,645	1,149,329	(35,684)		1,118,534	1,132,753	(14,219)	(19,886)	1,318,701	1,244,893	73,808	0	146,206
SPECIALIZED ACCOUNTS														
Child Development Ctr	938	187,831	194,550	(6,719)		203,120	218,584	(15,464)		200,349	247,378	(17,029)		(38,274)
Computer Services	(105)	2,975	1,186	1,789		8,021		8,021		15,892	9,824	6,068		15,773
Athletic Tournament	3,566	50,335	39,767	10,568		49,660	45,589	4,071		37,326	54,136	(16,810)		1,396
Materials Marketing	13,838	13,267	12,924	343		14,748	25,198	(10,450)		6,903	10,846	(3,943)		88
LRC Auxiliary Services	8,412	40,495	42,118	(1,623)		57,923	56,403	1,520		69,407	66,009	3,398		11,707
Production Services	437	266	0	266										703
P.E. Facilities	(66,364)	177,074	185,421	(8,347)		177,008	164,043	12,965		187,908	161,131	26,777		(38,969)
Automotive Services	(6,605)	17,219	14,994	2,225		15,985	17,042	(1,057)		23,840	23,181	659		(4,778)
Bio Feedback	3,960	4,370	1,919	2,451		3,990	585	3,405		4,200	407	3,793		13,649
Radio, Television, Audio	520	3,555	1,259	2,296		8,827	11,663	(2,836)		14,251	14,261	(10)		(30)
The Arts Center	3,166	176,616	232,511	(55,896)	70,000	358,225	334,144	24,081	100,500	437,520	505,947	(68,427)	83,605	127,030
Facilities Rental	180,181	225,179	82,750	142,429		182,141	56,028	126,113		178,015	53,586	122,429	(480,000)	101,152
Honors Lecture	(4,057)	10,647	18,669	(8,142)	8,980	3,721	8,254	(4,533)	4,000	11,061	16,911	(5,850)	4,700	(4,912)
Fashion Show	411	1,649	787	862		1,553	1,451	102		1,650	1,647	3		1,378
Horticulture	5,187	3,997	5,319	(1,322)			3,966	(3,966)		11,218	10,506	712		571
Subtotal	124,485	915,375	834,194	81,181	78,980	1,084,922	942,970	141,952	104,500	1,227,530	1,175,470	52,060	(391,695)	191,443
TOTAL	528,721	3,610,426	3,203,877	406,549	8,980	3,932,621	3,554,272	378,349	(165,886)	4,541,947	4,074,913	467,034	(541,695)	1,082,052

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General Auxiliary

Basic Assumptions

Revenue

--- Dining Services Sales - 6% increase per year.

--- Vending Commissions - Increase 4% per year.

--- Bookstore Rental Income - based on contract with Wallace Bookstore, 10% of sales or $450,000, whichever is greater. (FY91 rental - $542,095) contract with Wallace Bookstore is through June 30, 1995. Rental Income - $550,000 per year.

--- Interest Revenue - 6% for FY92, 5.5% FY93, 6.5% FY94-97.

Expenditures

--- Salaries and Fringe Benefits - 8% per year for FY92-93 and 5% per year for FY94-97

--- Contractual, Supplies and Materials - 5% increase per year

--- Facilities Charge Food Service - 3% of sales

--- Administrative Support Food Service - 1% of sales

--- Maintenance and Utilities Food Service - 1% of sales

--- Transfer to Construction Fund Bookstore - $165,825 per year through FY97 which represents rental costs for the Bookstore facility and an additional $200,000 per year for FY93-97.

--- Utilities and Maintenance bookstore - 5% increase per year

--- Auxiliary Service Office Costs - 7% increase per year for FY93 and 6% per year for FY94-97.

Issues

Table B shows the projected revenue, expenditures, and fund balance for the general auxiliary accounts for FY 92 through FY 97.

COLLEGE OF DUPAGE 1/14/92
LONG RANGE PLAN AUXILIARY ENTERPRISES
GENERAL ACCOUNTS PAGE 1

	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97
DINING SERVS NET PROFIT	-14,172	3,043	13,579	24,714	31,499	38,989
BOOKSTORE RENTAL INCOME	550,000	550,000	550,000	550,000	550,000	550,000
LESS						
TRANSFER TO CONST FUND	165,825	165,825	165,825	165,825	165,825	165,825
UTILITIES & MAINT CHARGE	36,025	37,826	39,718	41,703	43,789	45,978
BOOKSTORE NET PROFIT	348,150	346,349	344,457	342,472	340,386	338,197
ADD						
LOCKER RENTALS	1,000	1,000	1,000	1,000	1,000	1,000
INTEREST	70,000	62,135	76,882	82,953	82,957	82,678
LESS						
AUXIL SERVS OFFICE	125,658	134,454	142,521	151,072	160,137	169,745
ADMINISTRATION NET COST	-54,658	-71,319	-64,639	-67,120	-76,180	-86,067
NET PROFIT GENL AUX	279,320	278,073	293,397	300,066	295,706	291,119
TRANS TO CONST FUND	200,000	200,000	200,000	300,000	300,000	300,000
TRANS TO ART CTR	45,000	25,000				
BEG BAL JULY 1	745,405	779,725	832,798	926,195	926,260	921,966
ENDING FUND BALANCE	779,725	832,798	926,195	926,260	921,966	913,085

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COLLEGE OF DUPAGE 1/ 7/92
LONG RANGE PLAN AUXILIARY ENTERPRISES
DINING SERVICES PAGE 2

	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97
SALES	1,227,739	1,301,403	1,379,487	1,462,256	1,549,991	1,642,990
COST OF GOODS SOLD	540,205	572,617	606,974	643,393	681,996	722,916
GROSS MARGIN ON SALES	687,534	728,786	772,513	818,863	867,995	920,074
EXPENSES						
SALARIES & FRINGE BENE	656,934	709,489	744,963	782,211	821,322	862,388
EMPLOYEES MEALS	19,750	20,737	21,774	22,863	24,006	25,207
CONTRACTUAL	29,768	31,256	32,819	34,460	36,183	37,992
SUPPLIES & MATERIALS	72,872	76,516	80,341	84,358	88,576	93,005
CONFERENCE & MEETING	2,000	2,000	2,000	2,000	2,000	2,000
CAPITAL OUTLAY	41,000	10,000	5,000			
STAFF SERVICES	1,000	1,000	1,000	1,000	1,000	1,000
FACILITIES CHARGE	36,832	39,042	41,385	43,868	46,500	49,290
ADMINISTRATIVE SUPPORT	12,277	13,014	13,795	14,623	15,500	16,430
MAINTENANCE & UTILITIES	12,277	13,014	13,795	14,623	15,500	16,430
TOTAL EXPENSES	884,711	916,068	956,872	1,000,005	1,050,586	1,103,739
NET PROFIT BEFORE COMM	-197,177	-187,282	-184,359	-181,142	-182,591	-183,665
VENDING COMMISIONS	183,005	190,325	197,938	205,856	214,090	222,653
NET PROFIT	-14,172	3,043	13,579	24,714	31,499	38,989

STUDENT ACTIVITIES

Basic Assumptions

Revenue

--- Student enrollment - Increases 4% per year in FY93 and 3% per year in FY94 thru FY97.

--- Student Fee - In FY93 increases to $1.25, in FY95 increases to $1.30, and in FY97 increases to $1.35.

--- Program Revenues - Increases 5% per year.

Expenditures

--- Expenditures increase 7.5% a year for FY93 and 6% a year for FY94 thru FY97.

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COLLEGE OF DUPAGE 12/30/91
LONG RANGE PLAN AUXILIARY ENTERPRISES
STUDENT ACTIVITIES

	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97
STUDENT CREDIT HOURS	745,470	775,289	798,547	822,504	847,179	872,594
STUDENT FEE	1.20	1.25	1.25	1.30	1.30	1.35
TOTAL FEES	894,564	969,111	998,184	1,069,254	1,101,331	1,178,001
STUDENT ACTIVITIES						
S A REVENUES	142,437	149,559	157,037	164,889	173,133	181,790
S A EXPENDITURES	473,939	509,484	540,053	572,457	606,804	643,212
S A FEE SUBSIDY	-331,502	-359,926	-383,017	-407,568	-433,671	-461,423
ARTS STUDENT ACTIVIES						
ARTS REVENUES	184,199	193,409	203,079	213,233	223,895	235,090
ARTS EXPENDITURES	375,207	403,348	427,548	453,201	480,393	509,217
ARTS FEE SUBSIDY	-191,008	-209,939	-224,469	-239,968	-256,498	-274,127
ATHLETICS						
ATH REVENUES	4,410	4,630	4,862	5,105	5,360	5,628
ATH EXPENDITURES	297,917	320,261	339,476	359,845	381,436	404,322
ATHLETICS FEE SUBSIDY	-293,507	-315,630	-334,614	-354,740	-376,075	-398,693
NEW PROGRAMS	10,000	20,000	5,000	20,000	5,000	20,000
CAPITAL OUTLAY	5,000	20,000	10,000	5,000	10,000	5,000
OPEN COLLEGE	9,408	10,114	10,720	11,364	12,045	12,768
ALUMNI AFFAIRS	43,249	46,493	49,282	52,239	55,374	58,696
REVENUE ALUMNI AFFAIRS	-13,784	-14,473	-15,197	-15,957	-16,755	-17,592
MISC FEE SUBSIDY	-53,873	-82,133	-59,806	-72,646	-65,664	-78,872
TOTAL INCOME	1,239,393	1,331,182	1,378,359	1,468,437	1,520,473	1,618,100
TOTAL EXPENSE	1,214,720	1,329,698	1,382,080	1,474,105	1,551,051	1,653,214
PROFIT -LOSS	24,673	1,484	-3,721	-5,668	-30,578	-35,114
BEG BAL JULY 1	145,202	169,875	171,359	167,638	161,970	131,392
ENDING FUND BALANCE	169,875	171,359	167,638	161,970	131,392	96,278

SPECIALIZED ACCOUNTS

Basic Assumptions

Revenue and expenditures are projected for 1991-92. Revenues and expenditures are increased basically 5% per year.

Issues

The major issues for these accounts is what level of fund balances should be maintained in each account and how should we deal with accounts that have a negative fund balance.

The recommended level of fund balances is between 5% and 10% of revenues.

For each account that is negative a specific plan should be developed that will result in achieving a positive fund balance.

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COLLEGE OF DUPAGE 1/ 7/92
LONG RANGE PLAN
SPECIALIZED ACCOUNTS AUXILIARY FUND PAGE 4

	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97
CHILD CARE DEVELOPMENT						
BEGINING BALANCE	-38,275	-31,594	-24,579	-17,213	-9,479	-1,358
REVENUES	269,206	282,666	296,800	311,639	327,221	343,582
EXPENDITURES	262,525	275,651	289,434	303,905	319,101	335,056
ENDING BALANCE	-31,594	-24,579	-17,213	-9,479	-1,358	7,169
ATHLETIC TOURNAMENT						
BEGINING BALANCE	1,395	1,395	1,395	1,395	1,395	1,395
REVENUES	36,742	38,579	40,508	42,533	44,660	46,893
EXPENDITURES	36,742	38,579	40,508	42,533	44,660	46,893
ENDING BALANCE	1,395	1,395	1,395	1,395	1,395	1,395
LRC AUXILIARY SERVICES						
BEGINING BALANCE	11,708	11,708	11,708	11,708	11,708	11,708
REVENUES	53,477	56,151	58,958	61,906	65,002	68,252
EXPENDITURES	53,477	56,151	58,958	61,906	65,002	68,252
ENDING BALANCE	11,708	11,708	11,708	11,708	11,708	11,708
P E FACILITIES						
BEGINING BALANCE	-33,959	-33,959	-30,112	-21,958	-8,991	9,336
REVENUES	192,330	205,793	220,199	235,612	252,105	269,753
EXPENDITURES	192,330	201,946	212,044	222,646	233,778	245,467
ENDING BALANCE	-33,959	-30,112	-21,958	-8,991	9,336	33,622

COLLEGE OF DUPAGE 1/ 7/92
LONG RANGE PLAN
SPECIALIZED ACCOUNTS AUXILIARY FUND PAGE 5

	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97
THE ARTS CENTER						
BEGINING BALANCE	127,031	133,832	103,339	86,423	70,542	56,968
REVENUES	568,643	591,754	641,190	680,302	723,040	769,750
EXPENDITURES	561,842	622,247	658,106	696,183	736,614	779,563
ENDING BALANCE	133,832	103,339	86,423	70,542	56,968	47,155
FACILITIES RENTAL						
BEGINING BALANCE	101,152	168,095	105,095			
REVENUES	96,879	55,000	57,700			
EXPENDITURES	29,936	18,000	19,000			
TRANS TO CONSTRUCTION		100,000	143,795			
ENDING BALANCE	168,095	105,095	0			
MISCELLENOUS						
BEGINING BALANCE	44,215	51,348	58,838	66,702	74,959	83,629
REVENUES	355,000	372,750	391,387	410,957	431,505	453,080
EXPENDITURES	347,867	365,260	383,523	402,699	422,834	443,976
ENDING BALANCE	51,348	58,838	66,702	74,959	83,629	92,733
TOTAL GENERAL AUXILIARY						
BEGINING BALANCE	213,267	300,825	225,683	127,057	140,134	161,678
REVENUES	1,572,277	1,602,693	1,706,741	1,742,950	1,843,532	1,951,309
EXPENDITURES	1,484,719	1,577,834	1,661,573	1,729,873	1,821,988	1,919,206
TRANSFER TO CONSTRUCTION		100,000	143,795			
ENDING BALANCE	300,825	225,683	127,057	140,134	161,678	193,781

COLLEGE OF DUPAGE
LONG RANGE PLAN
ARTS CENTER ACCOUNT
INHOUSE PERFORMANCES

12/30/91

	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97
REVENUES						
RENTALS	79,500	83,475	87,649	92,031	96,633	101,464
PERFORMING ARTS	6,000	6,360	6,742	7,146	7,575	8,029
BUFFALO ALLOC	5,000	5,300	5,618	5,955	6,312	6,691
NEW PHILHARMO	6,000	6,360	6,742	7,146	7,575	8,029
ADVERTISING	3,000	3,180	3,371	3,573	3,787	4,015
OTHER REVENUES	5,000	5,300	5,618	5,955	6,312	6,691
TOTAL REVENUES	104,500	109,975	115,739	121,806	128,194	134,920
EXPENDITURES						
STAFFING	129,567	165,567	175,501	186,031	197,193	209,024
CONTRACTUAL SERVICES	43,000	45,150	47,407	49,778	52,267	54,880
SUPPLIES	15,000	16,500	18,150	19,965	21,961	24,158
TRAVEL	16,600	18,260	20,086	22,095	24,304	26,734
STAFF DEVLPMNT	4,000	4,400	4,840	5,324	5,856	6,442
STAFF SERVS & PRINTING	17,000	17,850	18,742	19,680	20,664	21,697
MAJOR MAINTENANCE	10,000	10,000	10,000	10,000	10,000	10,000
CAPITAL	10,000	10,000	10,000	10,000	10,000	10,000
TOTAL EXPENDITURES	245,167	287,727	304,727	322,872	342,245	362,935
CURRENT RESULTS	-140,667	-177,752	-188,988	-201,066	-214,051	-228,016
BKSTR SUBSIDY	45,000	25,000				
ENDOWMENT INTEREST	104,675	124,226	156,000	156,000	156,000	156,000
TRANS FROM OUTSIDE PERF			10,000	30,000	40,000	50,000
BEG BAL JULY 1	95,217	104,225	75,699	52,711	37,645	19,594
ENDING BALANCE	104,225	75,699	52,711	37,645	19,594	-2,422
ENDOWMENT ACTIVITY						
TUITION INCREASE	745,470	282,684				
PRIOR YR ENDOW BAL	1,371,846	2,117,316	2,400,000	2,400,000	2,400,000	2,400,000
ENDING ENDOW BAL	2,117,316	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000
OPERATING ENDOW	2,117,316	2,400,000	1,400,000	1,400,000	1,400,000	1,400,000
CAPITAL ENDOW			1,000,000	1,000,000	1,000,000	1,000,000
INTEREST EARNINGS	104,675	124,226	156,000	156,000	156,000	156,000

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COLLEGE OF DUPAGE
LONG RANGE PLAN
ARTS CENTER ACCOUNT
OUTSIDE PERFORMANCES

12/30/91

	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97
REVENUES						
TICKET SALES	273,100	300,410	330,451	363,496	399,846	439,830
TOTAL REVENUES	273,100	300,410	330,451	363,496	399,846	439,830
EXPENDITURES						
ARTISTS FEES	201,175	213,245	226,040	239,603	253,979	269,217
ADVERTISING	29,000	30,450	31,972	33,571	35,250	37,012
TRAVEL PERFORMERS	4,000	4,200	4,410	4,630	4,862	5,105
HOSP	6,000	6,300	6,615	6,946	7,293	7,658
PROGRAMS	10,000	10,500	11,025	11,576	12,155	12,763
BROCHURES	17,500	18,375	19,294	20,258	21,271	22,335
DIRECT MAIL	2,000	2,100	2,205	2,315	2,431	2,553
POSTAGE	17,000	17,850	18,742	19,680	20,664	21,697
CONTRACTUAL SERVICES	30,000	31,500	33,075	34,729	36,465	38,288
FINANCE CHARGES						
TOTAL EXPENDITURES	316,675	334,520	353,379	373,308	394,369	416,628
CURRENT RESULTS	-43,575	-34,110	-22,928	-9,812	5,476	23,202
ENDOWMENT INTEREST	41,368	32,143	39,000	39,000	39,000	39,000
TRANSFER TO INHOUSE ACCT			10,000	30,000	40,000	50,000
BEG BAL JULY 1	31,814	29,607	27,640	33,712	32,900	37,376
ENDING BALANCE	29,607	27,640	33,712	32,900	37,376	49,578
ENDOWMENT ACTIVITY						
ENDOWMENT DONATION		31,146				
PRIOR YR ENDOW BAL	568,854	568,854	600,000	600,000	600,000	600,000
ENDING ENDOW BAL	568,854	600,000	600,000	600,000	600,000	600,000
INTEREST EARNINGS	41,368	32,143	39,000	39,000	39,000	39,000

COLLEGE OF DuPAGE
LONG RANGE PLAN

NON GRANT RESTRICTED PURPOSES FUND
1992 through 1997

Introduction

The Non Grant Restricted Purposes Fund comprises those funds which are not supported by a grant or contract from an agency outside the College. These funds are restricted as to purpose but are controlled by the Board. The major accounts and an explanation of each is as follows.

Field and Coordinated Studies - Funding is derived from course fees from credit courses involving long distance travel. The fees are used to pay for the cost of transportation, food, lodging, and other travel costs of students and instructors.

Off Campus Programs - This account includes the non credit courses offered by the College.

Business and Professional Institute - This account includes all non credit courses offered through the Business and Professional Institute of the College.

Unallocated Auxiliary - These funds were derived from surpluses generated in the Auxiliary Fund prior to July 1, 1984. These funds are being maintained in the event that the Bookstore is not contracted out to an outside vendor. These funds would be used to fund the Bookstore inventory of books and supplies.

Development Funds - The source of funds for this account is the $10.00 Admission/recording Fee for all new students and interest earned on cash balances of the Restricted Purposes Fund. The types of expenditures included in this account are Foundation fund raising costs, staff development costs, departmental student scholarships, staff orientation, staff in-service, international studies and one time special projects.

Restricted Administration - The source of funds for this account is indirect costs charged to Grant and Non Grant accounts in the Restricted Purposes Fund. Costs charged to this account are for staff, supplies and equipment for areas which are involved in support of the grant function.

NON GRANT RESTRICTED PURPOSES FUND
1992 through 1997

Revolving Cost Saving Plan - This account is used to fund projects which involve cost savings to the College. Expenditures are made out of this account and are then reimbursed to the account from the actual cost savings realized.

Long Range Computer Plan - This account is used to fund the purchase of computer software and hardware. In conjunction with the amounts shown in the operating plan and the balance shown in this account, there are sufficient funds to accomodate the fund requirements shown in the Institutional Plan for Computing issued by Computing & Information in January 1992.

Arts Center Restricted - This quasi-endowment account was established in FY90 to support the operation of the Arts Center. A portion of tuition revenue will be transferred to this account each year until the fund balance reaches $2,400,000 in FY93. The interest earned on this fund balance will then be transferred annually to the Arts Center Operating account.

COLLEGE OF DUPAGE
RESTRICTED PURPOSES – NON GRANT ACCOUNTS
THREE YEAR PROFIT AND LOSS STATEMENT

	1988-89					1989-90				1990-91			
	BALANCE 6/30/88	REVENUE	EXPENDITURE	TRANSFERS IN (OUT)	BALANCE 6/30/89	REVENUE	EXPENDITURE	TRANSFERS IN (OUT)	BALANCE 6/30/90	REVENUE	EXPENDITURE	TRANSFERS IN (OUT)	BALANCE 6/30/91
STUDENT SERVICES													
College Testing Agency	9,194	18,744	17,237		10,701	19,612	24,369		5,944	22,701	20,843		7,802
Student Scholarship Fund	2,694	665	1,226		2,133	682	968		1,827	1,319	0		3,146
Employer's Job Opportunity Bulletin	23,035	34,203	28,890		28,348	24,422	36,705		16,065	26,940	22,603		20,402
	34,923	53,612	47,353		41,182	44,716	62,062		23,836	50,960	43,446		31,350
PUBLIC SERVICE													
Field & Coordinated Studies	60,801	175,652	179,217		57,036	232,904	225,494		64,446	233,647	211,052		87,041
Off-Campus Programs	439,740	620,780	560,708		499,812	875,313	691,322		683,803	881,663	739,118		826,348
Business & Professional Institute													
Administration	(45,645)	(225)	191,916	232,583	(5,203)	6,505	29,465	6,358	(21,805)	906,388	847,556	(9,492)	27,535
Business Assistance Center	0	528,129	352,317	(175,812)	0	609,005	609,005		0	654,137	654,137		0
Human Resources Devlpmt Ctr	0	113,315	102,339	(10,976)	0	156,480	156,480		0	176,211	176,211		0
Economic Development Center	0	94,990	60,102	(34,888)	0	92,102	92,102		0	75,995	66,913	(9,082)	0
Career Transition Center	0	65,493	54,586	(10,907)	0	0	0		0	0	0		0
Other Seminars/Conferences	24,223	36,373	50,188	(142)	10,266	114,013	96,312		27,967	49,734	61,599	(200)	15,902
	478,919	1,634,507	1,551,373	(142)	561,911	2,086,322	1,900,180	6,358	754,411	2,977,775	2,756,586	(18,774)	956,826
INDEPENDENT OPERATIONS													
Unallocated – Auxiliary	470,821				470,821				470,821				470,821
NJCAA National Wrestling Tournament	(19,328)	12,556	13,113		(19,885)			19,885	0				0
Conferences	(470)	551		(81)	0	0	0		0				0
	451,023	13,107	13,113	(81)	450,936	0	0	19,885	470,821	0	0	0	470,821
GENERAL INSTITUTIONAL													
Development Funds	408,694	586,370	509,736	(4,000)	481,328	425,450	281,864	(4,000)	620,914	404,779	379,742	(4,500)	641,451
Restricted Administration	470,033	180,093	152,395	(44,297)	453,434	173,759	45,723	(9,492)	571,978	266,691	130,919	9,492	717,242
Revolving Cost Savings Plan	221,870	33,501	50,388	52,833	257,816	21,822	43,486	8,180	244,332	14,686			259,018
Student Services Fee	51,915		805		51,110		50,463		647		(15,140)		15,787
Long Range Computer Plan	1,629,386	130,555	694,381	732,945	1,798,505	134,685	1,735,954	614,705	811,941	48,802	940,930	500,000	419,813
Arts Center Restricted						13,808		666,672	680,480	39,797		651,569	1,371,846
	2,781,898	930,519	1,407,705	737,481	3,042,193	769,524	2,157,490	1,276,065	2,930,292	774,755	1,436,451	1,156,561	3,425,157
GRAND TOTAL	3,746,763	2,631,745	3,019,544	737,258	4,096,222	2,900,562	4,119,732	1,302,308	4,179,360	3,803,490	4,236,483	1,137,787	4,884,154

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COLLEGE OF DUPAGE
LONG RANGE PLAN
NON GRANT RESTRICTED FUNDS

12/30/91

	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97
FIELD & COORD STUDIES						
BEGINNING BALANCE	87,041	90,554	94,278	98,225	102,409	106,844
REVENUES	220,000	233,200	247,192	262,023	277,745	294,409
EXPENDITURES	216,487	229,476	243,245	257,839	273,310	289,708
ENDING BALANCE	90,554	94,278	98,225	102,409	106,844	111,545
OFF-CAMPUS PROGRAMS						
BEGINNING BALANCE	826,348	822,064	796,480	747,265	671,892	567,620
REVENUES	700,000	728,000	757,120	787,405	818,901	851,657
EXPENDITURES	704,284	753,584	806,335	862,778	923,173	987,795
ENDING BALANCE	822,064	796,480	747,265	671,892	567,620	431,482
BUSINESS & PROF INSTIT						
BEGINNING BALANCE	27,535	29,716	32,050	34,547	37,218	40,077
REVENUES	710,000	759,700	812,879	869,780	930,665	995,812
EXPENDITURES	707,819	757,366	810,382	867,109	927,806	992,753
ENDING BALANCE	29,716	32,050	34,547	37,218	40,077	43,136
DEVELOPMENT FUNDS						
BEGINNING BALANCE	641,451	464,483	418,183	397,002	402,450	436,135
MATRICULATION FEE	230,000	239,200	248,768	258,719	269,067	279,830
INTEREST	200,000	214,500	230,051	246,730	264,618	283,802
REVENUES	430,000	453,700	478,819	505,448	533,685	563,632
EXPENDITURES	606,968	500,000	500,000	500,000	500,000	500,000
ENDING BALANCE	464,483	418,183	397,002	402,450	436,135	499,768
RESTRCTED ADMINISTRATION						
BEGINNING BALANCE	717,242	745,543	728,224	701,173	654,617	586,606
REVENUES	189,500	160,000	168,000	168,000	168,000	168,000
EXPENDITURES	161,199	177,319	195,051	214,556	236,011	259,613
ENDING BALANCE	745,543	728,224	701,173	654,617	586,606	494,993

COLLEGE OF DUPAGE
LONG RANGE PLAN
NON GRANT RESTRICTED FUNDS

12/30/91

	1991-92	1992-93	1993-94	1994-95	1995-96	1996-97
LONG RANGE COMPUTER PLAN						
BEGINNING BALANCE	419,813	30,313	-9,682	105,208	5,488	5,488
TRANS FROM ED FUND	595,000	550,000	550,000	400,000	400,000	400,000
INTEREST REVENUE & MISC	29,500	15,000	15,000	20,000	20,000	15,000
REVENUES	624,500	565,000	565,000	420,000	420,000	415,000
CAPITAL EXPENDITURES	1,014,000	535,500	421,000	484,000	400,000	400,000
OPERATING EXPENDITURES		69,495	29,110	35,720	20,000	15,000
EXPENDITURES	1,014,000	604,995	450,110	519,720	420,000	415,000
ENDING BALANCE	30,313	-9,682	105,208	5,488	5,488	5,488
ART CENTER RESTR ACCOUNT						
BEGINNING BALANCE	1,371,846	2,117,316	2,400,000	2,400,000	2,400,000	2,400,000
FEES	745,470	282,684				
INTEREST	104,675	124,226	156,000	156,000	156,000	156,000
REVENUES	850,145	406,910	156,000	156,000	156,000	156,000
TRANSFER TO ART CTR	104,675	124,226	156,000	156,000	156,000	156,000
ENDING BALANCE	2,117,316	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000
MISCELLANEOUS						
BEGINNING BALANCE	792,878	781,421	769,391	756,760	743,497	729,571
REVENUES	528,329	554,745	582,483	611,607	642,187	674,296
EXPENDITURES	539,786	566,775	595,114	624,870	656,113	688,919
ENDING BALANCE	781,421	769,391	756,760	743,497	729,571	714,949
TOTAL NON GRANT						
BEGINNING BALANCE	4,884,154	5,081,410	5,228,923	5,240,179	5,017,571	4,872,341
REVENUES	3,696,357	3,225,335	3,026,023	2,904,890	2,906,726	2,879,035
EXPENDITURES	4,055,218	3,713,741	3,756,236	4,002,871	4,092,412	4,289,786
ENDING BALANCE	5,081,410	5,228,923	5,240,179	5,017,571	4,872,341	4,701,361

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COLLEGE OF DuPAGE
UNIT COST STUDY
For the year ended June 30, 1991

INTRODUCTION

Attached are some schedules from the fiscal year 1991 Unit Cost Study. Schedules 1 through 5 were internally produced based upon information provided by the State; 6 was produced by the State based upon information reported by the College of DuPage.

Please note that the Unit Cost Study is not meant to be used as the sole basis for making budgetary decisions regarding instructional programs. The degree to which part-time faculty are used in particular courses, or the purchase of capital equipment in a single year, will cause the unit cost to vary greatly from the average.

The Unit Cost Study is completed in order to determine net instructional costs which are used in the State Funding Formula and for comparative analyses. It also can be used as an aid in planning, evaluating, and managing programs at all levels. It may be useful in tracking trends by department or campus.

Note that all costs are based on semester credit hours.

UNIT COST STUDY
LIST OF SCHEDULES

Schedule 1:	Basic Definitions
Schedule 2:	All Illinois Community Colleges ranked in ascending order by net instructional costs and total institutional costs. The average is used for multi campus colleges. Total student credit hours for each institution is provided as an indication of relative size.
Schedule 3:	Historical data for the College of DuPage includes nine years of net instructional costs, state apportionment rate and percent funded by the State.
Schedule 4:	Comparison of selected community colleges average reimbursement rate and average net instructional unit cost with College of DuPage percent variance.
Schedule 5:	Comparison of College of DuPage Net Instructional Unit Cost and State aid with State averages.
Schedule 6:	Net instructional unit cost analysis by student credit hour, summary by fund.

SCHEDULE 1

Basic Definitions

NET INSTRUCTIONAL UNIT COST - This cost includes only actual operating expenditures for the instruction function. The expenditures include teaching salaries, direct departmental and equipment costs, and academic support costs. The Net Instructional Costs is used in the state funding formula as well as for most comparative analysis.

FULL INSTRUCTIONAL UNIT COST - This cost includes the chargeback costs for sending students to other community colleges, the 80 percent federal share of work/study expenses, building depreciation costs and building repairs, renovations and remodeling costs in addition to the Net Instructional Unit Cost.

TOTAL INSTITUTIONAL UNIT COST - This includes the cost of the organized research and public service functions accounted for in restricted fund, in addition to the Full Instructional Unit Cost.

PCS-CIPS - All courses are converted to disciplines as defined in the CIPS Discipline Taxonomy and as shown in the manual for the ICCB Management Information System. PCS-CIPS is the smallest instructional designation used in the unit cost study.

REIMBURSEMENT RATE - Total apportionment aid for the stated fiscal year divided by the total reimbursable student semester hours from the fiscal year two years previous.

STATE APPORTIONMENT RATE - Total apportionment aid for the stated fiscal year divided by total student semester hours for that same fiscal year.

SCHEDULE 2
FY 1991
UNIT COST STUDY COMPARISONS

DISTRICT NUMBER	COLLEGE NAME	TOTAL STUDENT CREDIT HRS	NET COST RANK	NET INSTRUCTION UNIT COST	TOTAL COST RANK	TOTAL INSTITUTIONAL UNIT COST
529	Illinois Eastern District	140,554	1	84.56	1	103.61
520	Kankakee	83,866	2	95.39	13	136.69
517	Lake Land	97,740	3	99.53	6	118.61
522	Belleville	204,224	4	103.48	7	119.07
536	Lewis and Clark	95,953	5	103.96	9	121.91
530	John A. Logan	98,252	6	106.18	4	117.75
533	Southeastern	71,299	7	108.78	3	116.47
508	Chicago City District	1,729,903	8	109.05	2	114.80
502	DuPage District	447,319	9	110.63	11	128.51
501	Kaskaskia	72,564	10	110.66	5	118.33
513	Illinois Valley	78,347	11	111.11	21	144.21
531	Shawnee	33,944	12	111.53	8	120.08
521	Rend Lake	69,144	13	112.98	10	123.44
519	Highland	54,495	14	122.28	17	141.53
515	Prairie State	87,778	15	122.63	12	134.93
518	Carl Sandburg	52,052	16	122.93	14	137.81
526	Lincoln Land	123,285	17	123.39	18	142.46
514	Illinois Central	195,309	18	124.92	15	139.70
506	Sauk Valley	54,551	19	127.63	16	140.25
503	Black Hawk District	150,062	20	127.88	33	161.30
510	South Suburban College	132,936	21	128.74	31	159.94
509	Elgin	125,543	22	129.03	25	152.12
534	Spoon River	39,088	23	130.04	22	146.60
537	Richland	59,066	24	132.73	20	143.98
511	Rock Valley	127,643	25	133.76	30	159.26
523	Kishwaukee	54,443	26	134.01	19	143.11
535	Oakton	190,653	27	134.13	27	154.81
507	Danville	65,261	28	135.58	37	183.28
524	Moraine Valley	236,823	29	137.39	24	149.21
505	Parkland	152,965	30	137.42	23	146.99
516	Waubonsee	94,011	31	137.49	26	153.00
539	John Wood	46,028	32	137.85	28	157.72
527	Morton	63,175	33	140.20	29	158.34
525	Joliet	165,536	34	142.08	32	160.76
504	Triton	257,823	35	146.59	34	170.55
528	McHenry	62,806	36	151.84	38	195.05
532	Lake County	175,713	37	152.45	35	175.19
601	State Comm. College	25,671	38	157.52	39	195.16
512	William Rainey Harper	240,286	39	158.78	36	176.74
	FY91 State Average			121.72		130.51
	FY90 Unit Cost-DuPage		6	101.91	7	115.65
	FY90 State Average			116.18		130.51
	FY89 Unit Cost-DuPage		8	98.95	6	110.31
	FY89 State Average			110.53		124.41

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SCHEDULE 3

COLLEGE OF DuPAGE
HISTORICAL DATA

	1983	1984	1985	1986	1987	1988	1989	1990	1991
Net Instructional Cost per Semester Credit Hour	73.31	77.62	88.32	92.46	96.30	100.01	98.96	101.91	110.62
State Apportionment Rate	19.53	21.61	21.29	24.03	26.12	24.26	26.29	28.62	27.80
Percent of Cost Funded by State	26.6	27.8	24.1	26.0	27.1	24.3	26.6	28.1	25.1

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SCHEDULE 4

COMPARISON OF SELECTED COMMUNITY COLLEGES
AVERAGE REIMBURSEMENT RATES & UNIT COSTS

DISTRICT	FY88 AVERAGE UNIT COST	FY88 C/D COMPARED TO OTHERS	FY89 AVERAGE UNIT COST	FY89 C/D COMPARED TO OTHERS	FY90 AVERAGE UNIT COST	FY90 C/D COMPARED TO OTHERS	FY91 AVERAGE UNIT COST	FY91 C/D COMPARED TO OTHERS
502 DuPage	100.01	—	98.95	—	101.91	—	110.63	—
525 Joliet	121.07	(17.4)	136.09	(27.3)	122.65	(16.9)	142.08	(22.1)
512 Harper	127.43	(21.5)	130.54	(24.2)	138.21	(26.3)	158.78	(30.3)
504 Triton	131.03	(23.7)	132.64	(25.4)	143.34	(28.9)	146.59	(24.5)
514 Illinois Central	101.44	(1.4)	112.35	(11.9)	115.99	(12.1)	124.92	(11.4)
524 Moraine Valley	94.92	5.4	117.12	(15.5)	112.82	(9.7)	137.39	(19.5)
Weighted Average	112.65	(11.2)	121.28	(18.4)	122.49	(16.8)	136.73	(19.1)

DISTRICT	AVERAGE REIMBURSEMENT RATE	C/D COMPARED TO OTHERS	AVERAGE REIMBURSEMENT RATE	C/D COMPARED TO OTHERS	AVERAGE REIMBURSEMENT RATE	C/D COMPARED TO OTHERS	AVERAGE REIMBURSEMENT RATE	C/D COMPARED TO OTHERS
502 DuPage	28.62	—	29.79	—	33.38	—	31.31	—
525 Joliet	28.29	1.2	29.52	0.9	32.66	2.2	30.79	1.7
512 Harper	27.20	5.2	28.46	4.5	31.39	6.3	29.79	5.1
504 Triton	28.72	0.0	31.33	(5.2)	34.42	(3.0)	32.91	(4.9)
514 Illinois Central	28.10	1.9	29.57	0.7	33.09	0.9	31.33	(0.1)
524 Moraine Valley	28.26	1.3	29.69	0.3	33.06	1.0	31.68	(1.2)
Weighted Average	28.20	1.5	29.79	0	33.00	1.2	31.30	0.0

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SCHEDULE 5

COMPARISON OF NET INSTRUCTIONAL COSTS
COLLEGE OF DuPAGE
STATEWIDE AVERAGES

Cost per Semester Credit Hour

	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991
C/D	$ 80.39	$ 69.94	$ 73.31	$ 77.62	$ 88.32	$ 92.46	$ 96.30	$ 100.01	$ 98.96	101.91	110.63
State	65.78	66.53	69.89	79.24	84.87	92.04	99.81	103.92	110.53	116.18	121.72
% Over (Under) Statewide Ave	7.0	5.2	4.9	(2.0)	4.1	0.5	(3.6)	(3.8)	(10.5)	(12.3)	(9.1)

Reimbursement Rate
(Average State Aid per Reimbursable Semester Credit Hour)

	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992
C/D	$ 26.15	$ 25.90	$ 22.48	$ 21.54	$ 21.39	$ 25.37	$ 29.30	$ 28.62	$ 29.79	$ 33.38	$ 31.31	$ 30.26
State	22.90	22.43	19.28	17.74	18.32	22.99	25.00	25.02	26.72	28.96	28.53	27.93
% Over (Under) Statewide Ave	14.2	15.5	16.6	21.4	16.8	10.4	17.2	14.3	11.5	15.3	9.7	8.3

* The state apportionment aid formula is based upon the relative cost of instructional programs. College of DuPage, in FY90, received aid at a rate indicating a 15.3% higher than average cost mix of classes. Those classes were actually taught at a 12.3% lower cost than average.

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SCHEDULE 6

UNIT COST ANALYSIS
COST BY STUDENT CREDIT HOUR
SUMMARY BY FUND
FISCAL YEAR 1991

FUND	TYPE	STUDENT CREDIT HOURS	DIRECT SALARY	DIRECT DEPT COSTS	ALLOCATED EQUIP COSTS	ALLOCATED LESS O & M	OPERATION AND MAINT	BUILDING RENTAL	COD NET INSTRUCTION UNIT COST	STATE AVERAGE UNIT COST	STATEWIDE REIMBURSEMNT RATES
1	Bacc & Gen Academic	292,516	46.81	5.47	0.61	38.47	13.21	0.62	105.20	123.59	30.89
2	Bus Occ, Voc	36,440	51.95	8.22	1.24	38.47	13.21	0.62	113.71	129.02	20.28
3	Tech Occ, Voc	67,195	58.68	9.40	4.34	38.47	13.21	0.62	124.72	151.65	36.93
4	Health/Occ, Voc	13,155	108.44	16.22	2.51	38.47	13.21	0.62	179.48	179.41	73.86
5	Remed, Develop	14,832	42.27	5.14	0.45	38.47	13.21	0.62	100.17	117.93	30.37
6	ABE,GED,ESL	18,441	41.20	8.83	1.51	38.47	13.21	0.62	103.85	87.19	16.10
7	Gen Studies	4,740	32.67	4.47	0.80	38.47	13.21	0.62	90.25	96.50	0.99
	College Totals	447,319	50.30	6.72	1.31	38.47	13.21	0.62	110.63	121.72	28.53

ERIC Clearinghouse for Junior Colleges
APR 24 1992